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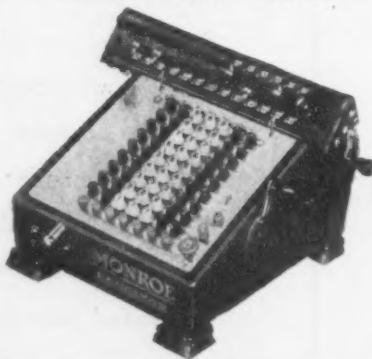
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ORANGE, NEW JERSEY

# Reading Is No Substitute For Writing In Learning Shorthand

E. E. MAGOON

ESSENTIAL skills have produced, and supplied society with, the things that have made modern civilization possible. The acquiring of skills will always be a subject of vital importance in developing ourselves and in supplying our economic needs. Skills can be broadly interpreted. The ease with which some people do things sometimes leads us to assume that skills are easily learned in a short time. As a matter of fact, skills of any kind are not acquired that way. They are not easily mastered; nor is the time element short. The training process is now what it always has been—a period of intensive practice under competent supervision.

The skills that we are concerned with at the moment are writing shorthand, running the typewriter, and operating the numerous devices now used for keeping records that pertain to business.

In learning skills, we naturally try to find out how to do the particular job in the best possible way and in the shortest possible time. When we have achieved this most desirable working hypothesis, we have what the professional co-ordinator is pleased to call "efficiency."

As a starter in learning a new skill, we may read a book or a treatise on the subject in hand, or we may call in someone who is reputed to know how to do that particular

job. We may do both. Then we begin to get under way.

The special skill now under consideration is the study and practice of shorthand. While this skill has been of the utmost importance in recent years, it has attracted sensational attention in our race for speed in this war business. We need stenographers as we have not needed them before, and someone has to train them.

## *Many Methods of Teaching Shorthand*

We have come down a long path of trial and error in this field. The experienced teacher or writer recognizes that the element of error has been considerable and has cost us a lot of time and hard work in attempting to clarify the learning process.

Some of us have cherished the delusion that shorthand could be mastered without practice. We pinned our hopes on someone who could give us a magic formula, the password to proficiency. The ten-easy-lessons-by-mail procedure has been a good seller. People with profound vocabularies have lectured to us for a consideration. In fact, the lecture method is as old as conversation itself. We like to be lectured. It is amazing what a gift for expression, coupled with a dash of modern pedagogy, will do to our thinking.

In the present emergency we are faced with

a shortage of people equipped with office skills, both for military and for civilian service. Our production and supply system must be maintained and expanded if we are to win this war and, at the same time, take care of our domestic needs. If the present tentative military plans are put into operation, some of these skills will be forced upon our enlisted men, and the necessary techniques will be acquired under military discipline.

As a people we are sometimes likely to go from one extreme to another. We find this tendency exemplified in our economic life, our business practices, and our religion. We swing to the left, and then we swing to the right. That is our way of making progress. We are usually on the move, although at times we are not sure of our direction.

At one time in our shorthand procedure we developed a craze for rules. We made a sort of fetish of them. While rules governing the full use of stenographic material are important and necessary, some teachers made too much of the idea and consumed valuable time that might have been put to better use.

When you observe the ball-game technique, you find that players learn the rules as they go along. In mastering the rules governing the game, however, they do not lose sight of the game itself. They do not sidetrack on pedagogy. They accept as a matter of course long hours of conditioning practice that are necessary to enable them to compete successfully with other teams. Like the rules in baseball, the basic rules in shorthand cannot be ignored, if you wish to know your system well enough to use it.

### ***The Learn-by-Reading System***

After a time we decided to eliminate rules in shorthand, and we swung to another extreme. In our enthusiasm, we formulated a bold idea. Learn shorthand mainly by reading it. The element of practice fell by the wayside with some teachers, particularly those who were relatively new in the field. The new way was much easier to teach. It was popular. It seemed that the drudgery of personal practice was too much work for our soft and easy-going constituency. In our confusion we assumed that if the student could read shorthand at the rate of 200 w.p.m., he certainly could write it at least 100 w.p.m. We were to discover shortly, however, that shorthand

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Of course, anyone at all familiar with the elementary principles of shorthand procedure knows that the learner should read all the shorthand material he can lay his hands on. But this is only preliminary to the whole objective—rapid note taking.

### ***Shorthand Must Be Written***

It makes no difference how fast you can read shorthand plates; you have to be able to write it to get on a pay roll. A person may be studying shorthand for entertainment, of course, but that is another matter.

Pulling shorthand outlines out of the air, so to speak, is a complicated business, and the hand must be trained to automatic performance. Otherwise, writing becomes an ordeal instead of a pleasure. Necessary co-ordination must be the product of intensive practice over a considerable period of time.

No good penman ever learned to write long-hand by reading beautifully engraved script, however pleasurable that reading might have been. No music teacher who spent the major part of his pupil's time reading notes on the staff ever developed a performer. Reading notes without adequate tone production isn't even a good way to waste time. Of course, doctors of modern "socialization" will not agree.

The same things are true in learning shorthand. Someone has said that reading is the "be all and the end all" in shorthand, which is true. Reading, and plenty of it, goes along with the writing. We recommend that the student read all the supplementary shorthand material published, if he can get it. But we don't stop there. If reading gets ahead of writing, you build a lopsided structure. Balance in acquiring any skill is essential to satisfactory progress.



This article will be read by teachers working in all types of schools, and under all sorts of conditions. You will be required to get results in much less time than was formerly allotted. Techniques must be changed or modified to meet current demands. But we wish to drop a word of caution in putting this accelerated program into operation—do not sacrifice essential fundamentals in your haste.

Teach the principles as you usually do, but stress, as the situation may require, your drill on brief forms and on words of high fre-

quency. This can be done effectively by using a limited vocabulary in sentence combinations that are likely to be used in actual practice. The Gregg alphabet can be made to do wonders in a short time if applied intelligently, even under pressure.

In this article I have endeavored to give a brief summary of some of my conclusions, based on considerable experience, observation, and dire necessity. Any idea of finality in these matters is unthinkable. I leave that to others qualified for such deductions.



## Care of the Stencil Duplicator

*AT a recent conference on the care and the maintenance of equipment in wartime, sponsored by Delta Pi Epsilon and held at New York University, representatives of many office equipment companies gave helpful advice. Harold H. Smith has reported on what was said about the care of typewriters. In the following paragraphs, Miss Mabel Ellis gives the equipment companies' recommendations on the care of duplicating machines.*

THE care of the duplicating machine may be summarized under three headings: cleanliness, lubrication, and adjustment.

Cover the machine with a rubber cover at all times when it is not in use. Frequently dust it with a clean cloth. If ink get on any part of it, wipe it off before it dries. If you overink the pad, or leave the cylinder in the wrong position, the ink will run off the cylinder into the feeding mechanism.

If the impression roller gets badly soiled, remove it and wash it with soap and water. Never clean the plastic roller with alcohol. Dust an ordinary sheet of paper with talcum and run it through the machine to remove the stickiness.

Measure the ink in the ink tank before you put more in, to avoid flooding. Keep the level of ink within one inch of the top. Use the measuring rod.

The more frequently the ink pad is changed, the better the results. It should be changed at least every six weeks. If the machine has been

idle, it is even more important that the pad be changed, as carbon particles dry into the pad and it will not absorb the ink evenly. If the machine is used daily, it is wise to agitate the cloth pad before using. This means lifting it at one end and putting it back over the cylinder to make sure the capillary action extends over the entire pad.

Gang up on jobs, if possible, to reduce the number of adjustments. If you are doing three or four stencil jobs on cards, combine them so that only one set of adjustments will be necessary. Be extremely careful that the cylinder is not turned while the brake or lock is engaged. This wears or tears the feed rollers.

Remove the stencil when copies have been run off. If it is to be kept for future runs, blot it between sheets of newspaper and preserve it in a dry, cool place. Protect the ink pad by covering it with a piece of nonabsorbent paper. Buying protective pads sold by the stencil-duplicator companies is really a good investment. See that a protective pad covers the cylinder completely and tightly so that no air circulates between it and the pad.

Use good oil for lubricating the machine. The manufacturer will give you an oiling chart that tells where, how much, and how often oil is needed.

Make sure that the cylinder is always in the correct position. Do not run the machine too fast. Students, it should be remembered, have a tendency to race the machine.—Mabel Ellis, *The Packard School, New York City.*

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# The A-B-C's of Guidance

KENNETH B. HAAS and R. FLOYD CROMWELL

## 2. Getting the Facts

*IN this article, the second of the series, the two authors give reasons for inaugurating a guidance program and tell how it may be put in effect. The first article appeared in the December issue.*

ONE of the planks in any guidance platform is the recognition of individual differences. How a person differs from another and varies within himself from time to time should be a matter of record, available to all who may teach and counsel with him during his high school days.

In a large school it is impossible for any one person to know more than a very few pupils well enough to attempt to do guidance work on the basis of personal acquaintance alone. The only solution for such a situation is for the school to make a systematic effort to collect essential information about every pupil year after year and enter it on concise and concrete records.

The tendency has been to regard as adequate any system that records school marks and objective test results. Such a system is not enough. Extracurricular activities, hobbies, vocational and educational intentions, health records, ratings of personality traits, work experience, and other information concerning a pupil are definite parts of any adequate cumulative record.

In the small school in which the principal and teachers come in contact with every pupil every day, the faculty often fails to see the need for recording information other than term grades and test results. As one principal has expressed it, "Why, we even know the size of their shoes." This may be true; and certainly a teacher does possess, because of close personal contact, a great amount of important and unimportant information concerning his pupils. The difficulty is that the possession of so much "surface information" tends to obscure the need for some plan of obtaining and recording pertinent information during a pupil's stay in the high school.

Principal and teacher alike should bear in

mind that their relationships with their present school may not be permanent. Many of those now actively affiliated with a school will be replaced by others, to whom will fall the responsibility of continuing, preserving, and expanding present guidance practices. At such times, adequate records render their optimum service. Keeping an adequate record system is an obligation that the present organization of any school owes to those who will conduct the school in the future.

### *Convincing Teachers*

Teachers are often skeptical of the value of the newest kind of cumulative record card. Usually larger in size than the older kind, it contains more spaces for information to be recorded. Another obligation in already crowded schedules, it is just "more clerical work," unless teachers recognize its value. Every effort, therefore, should be made to convince them that it has value. A procedure that has had some success in winning over teachers consists of these nine steps.

1. Hold faculty meetings to discuss the need for more adequate records.
2. Obtain copies of records now in use in other systems and make them available for perusal by teachers.
3. Appoint a committee of interested teachers to prepare a tentative record card.
4. Have a committee become familiar with acceptable standards for a cumulative record card, and evaluate one or two already in use elsewhere.
5. Submit this card to teachers at least two weeks in advance of the faculty meeting so that they may consider objections and suggested changes in the card.
6. Hold a faculty meeting to consider these objections and suggestions.
7. Have the committee revise the proposed card in light of changes agreed upon.
8. Put the card in use on a tentative basis of one year, always subject to minor revision.
9. Have the committee prepare a suggested schedule of the time when the different items may be recorded during the school year. (Only such information should be recorded in June as cannot be obtained before that time.)



The above procedure will convince teachers that they should accept added responsibilities, but they are not likely to stay convinced unless they see some use made of their labors. Little use can be made unless a guidance program is in operation.

The cumulative record should be regarded as a basic tool in guidance and placement. Through it we can look at the individual student from three angles—what he has accomplished, the reason for what he is accomplishing, and what he may be expected to accomplish. The reasons back of failure or success often go much deeper than past school marks or an I. Q., hence the plea for adequate cumulative records that give a progressive picture of the whole child.

### ***Extent of Inventory***

In extent, the cumulative-record system must include the length of time records are to be kept and the information to be included.

The minimum period of time for any cumulative-record system must include the entire secondary-school period and also certain items from the elementary-school record. A revision of the elementary-school record card along lines somewhat similar to the new high school card would make it possible to have a continuous cumulative record for each pupil's entire school period.

Because of limited clerical facilities, most schools should not attempt for the present to extend their record-keeping for all pupils beyond the use of the card.

### ***Form of Cumulative Record***

Cumulative-record systems have used many different plans. Each has its advocates and its advantages. Those in general use are as follows:

1. The packet system, which consists of envelopes and cards that accumulate as a pupil progresses through school.
2. The comprehensive printed form on a card of folder size, on which additional information is added each year.
3. The same as No. 2, printed on the folder, which serves as cumulative card and filing unit.
4. Files for different cumulative record cards.
5. Separate files—one for cards and one for folders in which loose sheets may be filed.

A combination of the comprehensive printed form, using a folder and a card of folder size, is suggested. Such a combination strikes a balance between organized and unorganized ma-

terial, while clerical work is kept at a minimum.

For the sake of safety and availability, the cumulative records and folders should be kept in the central office. Only those who have legitimate use for their contents should have access to the file. Additional records will surely be needed by the physical-education teacher, the homeroom teacher, and the counselor. Such records should be available only with the permission of the person responsible for their recording. If some forms from these decentralized files are needed for the central office, they may be filled in duplicate by pupils in order to eliminate the clerical work involved in their transcription. Other areas of information that are needed for the central files, but in much less detail, can be summarized in simple form for the office.

### ***Method of Recording***

It is often suggested, for the sake of accuracy and uniformity, that one person or one department should assume the sole responsibility for recording all information on cumulative record cards. Even though such a plan is most desirable, it is almost impossible unless the school has the services of a full-time clerk.

The responsibility for recording the data for the cumulative record should be given to the homeroom teacher. The administration of the school should lend some assistance if it possesses any clerical resources whatsoever.

The recording of the data should be a progressive task, to be discharged at certain intervals during the year. This is desirable for the sake of accuracy, and because it will avoid the piling up of burdensome tasks for the tired and busy teachers at the end of the year. Both teachers and pupils are much more definite concerning details of pupil activities soon after their occurrence than they are from four to eight months later. With the exception of final grades and those activities which take place in May or culminate with the close of school, the data can be recorded at specified intervals during the school year. This spacing of work will make the task seem less formidable.

Since the cumulative record with accurate, up-to-date data is essential to any plan of guidance, time should be provided for the recording of this information. If clerical assistance is not available, then teachers should be released from other duties (including teaching,

if necessary) to perform this service for the school.

### **Critical Times for Use of Records**

Those responsible for any guidance function should develop the habit of studying the cumulative record of any pupil whenever the situation warrants it. As teachers should constantly study the records in order to know better the background and past experiences of those to be instructed, they should be trusted with information that the school possesses concerning any pupil. Over a period of time, it would likely be more productive to attempt to educate the teacher to the legitimate use of school data than to limit the availability of the cumulative records.

Unless records are constantly used in dealing with pupils, it will be difficult to justify the effort expended for their accumulation.

These are some of the times when the use of records is of vital importance.

1. When a pupil is assigned to a class group or to a homeroom group.

2. When he is having behavior difficulties or is doing failing work.

3. When he needs help in choosing a course, wants to take an extra subject or drop one, or wishes to change his curriculum.

4. When he becomes an attendance problem or wants to withdraw from school.

5. When he seeks aid in making educational and vocational plans.

Constant consultation of the cumulative record system will suggest additional uses. The list offered above suggests the need of an adequate record system and possible uses for it.

The individual cumulative record system has a composite value. Through summarizing individual items on each card, we get a better picture of the school situation in respect to some aspect of the group as a whole. Many decisions affecting school policy must be made on the basis of the best procedure for the greatest number. Such decisions are valid only when the information upon which the decision is based is valid.

## **Some Things You Can Do to Help the War Effort Besides Your Regular Work**

**T**AKE GOOD CARE of everything you own. This means literally everything—appliances, automobile, clothing, furniture, kitchen utensils, and other items too numerous to mention. The less replacement of civilian necessities of life is required, the more of the national effort can be devoted to war.

Make every effort to keep in good health. Illness not only keeps you away from the job but may add to the already heavy burden of the doctors still in civilian practice and the hospitals that are operating under difficulties.

Be as economical as possible in the use of food, fuel, and all kinds of household supplies. Even those products of which there are ample supplies in this country must be transported, and all transport facilities are heavily burdened.

Before making a telephone call, ask yourself if it is really necessary. The telephone lines are congested with war business, and material is not available to expand facilities.

Reduce traveling as much as possible. It is hardly necessary to dwell upon the need for curtailed automobile travel. As for rail travel, the railroads are handling a tremendous and mounting load. No new passenger equipment is being built. Existing cars and locomotives must handle the traffic.

Comb your property for scrap iron and steel, rubber, copper, and rags; save waste kitchen fats; turn these things in through your local salvage channels.—*From the Bethlehem Review, published by the Bethlehem Steel Company.*

# BIBLIOGRAPHY ON

## The Teaching of Business Writing

THIS is the second installment of a bibliography on the teaching of business letter and report writing compiled for the American Business Writing Association by a committee composed of the following A.B.W.A. members: Chairman, Peter T. Ward, Columbia University; Mrs. E. M. Shirley, Baylor University; Miss Loyce Adams, Hardin-Simmons University; Miss Dorothy M. Johnson, THE BUSINESS EDUCATION WORLD.

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(To be continued)

# THE BUSINESS EDUCATION WORLD

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## *Business Education Has Enlisted*

THE Armed Forces, the Governmental civilian agencies, and Industry need our services badly. The Armed Forces need us to organize and conduct preinduction courses in code typing, Army clerical practice, storekeeping, shorthand, Army and Navy correspondence, personnel record keeping, and company management.

We can save literally hundreds of thousands of clock hours and release thousands of men in service by taking over this vital basic training before our young men are inducted.

All our Governmental departments—the War Department, the Navy Department, W.P.B., and all the other agencies—need a far better prepared staff of office workers than they can get. They have employed all the trained workers available; they have been forced to take thousands who have not completed their

training; and they will continue to need thousands more—typists, stenographers, filing clerks, business machine operators, and other trained workers.

Industry is increasing its wartime production. Executive and managerial personnel is at an all-time high and is taxing its physical and mental endurance beyond the danger point. Its productiveness, both as to quantity and quality, is largely dependent upon the assistance rendered by its office staff. That assistance is far below the demand.

Since the beginning of this school year, Business Education has been engaged in making the necessary adjustments in instructional materials, time schedules, equipment, and teacher personnel to meet this emergency. By the first of this month, wartime preinduction courses and intensive and refresher courses for training civilian personnel will be in operation in both public and private day and evening schools throughout the country.

THE BUSINESS EDUCATION WORLD has been chronicling this program and has been filling every available inch of space of each issue with authoritative and practical outlines and suggestions for meeting this emergency.

These are times when some drastic changes in our professional routine have to be made, but we are sure that you will agree with us that we all need more than ever to be kept in close and constant touch with all that is going on within our profession.

Let each help the other by exchanging ideas and experiences in wartime educational adjustments. Use the B.E.W. as your clearing house. Rush your contributions to us by air mail.



# Teaching Profit and Loss Statements

(Merchandising Business)

SISTER MARY REGIS

Nazareth College, Rochester, New York

EDITOR'S NOTE: This manuscript was awarded first prize in a lesson-plan contest for bookkeeping teachers conducted by the BUSINESS EDUCATION WORLD. Other prize-winning lesson plans will be published in future issues.

THE best place to start teaching fundamentals in bookkeeping is with what the pupil knows.

When the teacher introduces the profit and loss statement, every member of the class will readily agree that profit is the amount left after the cost of the goods sold is deducted from the selling price of the goods. On the blackboard write:

Sales .....	\$50,000.00
Cost of goods sold .....	30,000.00
Profit .....	\$20,000.00

Ask questions such as, "If Sally Frocks, Inc., buys dresses for \$10 apiece and sells them for \$15, does it really make a profit of \$5 a dress?" or "If you were to look over the bills received by the Johnson Dry Goods Company, would you find there anything other than invoices for goods purchased?" will bring expenses into the statement easily and naturally.

Now write on the blackboard:

Sales .....	\$50,000.00
Cost of goods sold .....	30,000.00
Profit .....	\$20,000.00
Expenses .....	5,000.00
Profit .....	\$15,000.00

At this point two new words will have to be introduced into the students' business vocabularies: *gross*, meaning "large," and *net*, meaning "real" or "actual."

A review glance at journalizing and making the Trial Balance will show that, while Sales and Expenses can be found easily, there is no account to tell the cost of what has been sold. (It is well at first to have Purchases in the Trial Balance greater than Sales. This makes deducting Purchases from Sales not only illogical but impossible.) Taking stock

of what figures there are that might help, the student finds Purchases, beginning inventory, and closing inventory—all carried at cost price.

On a separate section of board write:

Cost of goods we had on hand ....	\$ 5,000.00
Cost of goods we bought .....	60,000.00
Cost of goods we didn't sell ....	35,000.00

This arrangement is rather obvious, but by looking at it students can tell the cost of all the goods that could possibly have been sold. They will soon see that by deducting the cost of those we didn't sell, we can find the cost of those we did sell.

It is well at this time to have the pupils work out several problems in which they find the cost of goods sold from two inventories and Purchases. The second section of the board then looks like this:

Cost of goods we had on hand ....	\$ 5,000.00
Cost of goods we bought .....	60,000.00
Cost of all we could have sold ....	\$65,000.00
Cost of goods we didn't sell .....	35,000.00
Cost of goods we did sell .....	\$30,000.00

When the pupils understand this kind of problem, their teacher gives the figures titles. He explains the use of columns in statements and stresses the fact that work on subordinate problems is moved one column to the left to keep these figures out of the way. This whole new problem is then set into the statement.

Sales .....	\$50,000.00
Merchandise Inventory, January 1, 1942 .....	\$ 5,000.00
Purchases .....	60,000.00
Merchandise available for sale .....	\$65,000.00
Merchandise Inventory, December 31, 1942 .....	35,000.00
Cost of Goods Sold .....	30,000.00
Gross Profit .....	\$20,000.00
Expenses .....	5,000.00
Profit .....	\$15,000.00

If the pupils are asked if they consider \$50 good salary, they will say "Yes" until the teacher asks, "\$50 a year? . . . \$50 a day? . . . \$50 a month?" It isn't long before they are asking cautiously, "For how long?" before they commit themselves as to whether a certain profit is good or not.

This device gets "For the month ending —" into the heading. A double line at the end brings this simple Profit and Loss Statement to completion.

### *A More Complicated Problem*

In the usual Bookkeeping I course, several weeks of other work will come in between this first presentation of the Profit and Loss Statement and a more detailed development. The subheadings Income from Sales, Cost of Goods Sold, and Expense are introduced as each section is developed. A tie-up can be made here with the outline used at the beginning of the work. For each heading, there is one figure in the right column. These headings and figures are the skeleton on which the whole statement has been built.

Income from Sales	\$50,000.00
Cost of Goods Sold	30,000.00
Gross Profit	\$20,000.00
Expenses	5,000.00
Net Profit	\$15,000.00

Very few pupils find either Purchase Returns or Sales Returns difficult to understand or place in the statement. Again they move one column to the left to keep the subordinate work out of the way.

A number of questions will put Freight In charges quite logically into the cost section of the Profit and Loss Statement. Examples of such questions are:

"Which would be less expensive to buy—a box of candy at the neighborhood dealer for 50 cents or the same grade of candy at a distant candy kitchen—if car fare is 10 cents each way?"

"How much would you say a dress cost you if you paid a New York firm \$15 for the goods, paid \$2 for alterations after it had arrived, and paid \$1 for express charges?"

"Cost is what one pays to get goods into the store in a salable condition; expense is what one pays to get them out" is a homely sentence, but it will clear up many situations for the pupil.

Classification of expenses causes a little difficulty until everyone agrees that all expenses help our sales—some directly and some indirectly. Such objections as "Telephone and telegraph should be called Selling Expense because usually the calls are about sales" are overcome by admitting that they are connected with sales, but only indirectly, and explaining that these indirect expenses are called General and only the direct and exclusive selling expenses are called Selling. The Profit and Loss Statement has now grown to these proportions:

John Brown	
Statement of Profit and Loss	
For Year Ending December 31, 1942	
Income from Sales:	
Gross Sales	\$50,000
Sales Returns and Allowances	1,000
Net Sales	\$49,000
Cost of Goods Sold:	
Merchandise Inventory	
January 1, 1942	5,000
Purchases	\$59,000
Freight In	3,000
Gross Purchases	\$62,000
Less Purchases, Returns and Allowances	2,000
Net Purchases	60,000
Merchandise Available for Sale	\$65,000
Merchandise Inventory	
December 31, 1942	35,000
Cost of Goods Sold	\$30,000
Gross Profit on Sales	19,000
Expenses:	
Selling Expense:	
Advertising	1,000
Delivery Expense	1,000
Miscellaneous Selling Expense	1,000
Total Selling Expense	3,000
General Expense	
Salaries	1,000
Miscellaneous General Expense	1,000
Total General Expense	2,000
Total Expense	5,000
Net Profit	\$14,000

Again a period of time elapses before work on the Profit and Loss Statement is resumed. In the meantime, the class has done work on Interest Cost and Income, and on Purchases and Sales Discounts. Students can be made to realize that a storekeeper has to be not only a merchant, but also somewhat of a banker as well.

### The Financial Statement

Leave the mercantile Profit and Loss Statement as it is, then, and add another—a *financial* Profit and Loss Statement, following the same plan; that is, Income less Expense. Of course, this new section is small as compared with the part studied before. So, also, is an average merchant's financial business small when compared to his selling business. The

addition of this financial section brings the Bookkeeping I class to the end of its work on Profit and Loss Statements.

Continuation of above statement:

Net Profit on Sales .....	\$14,000
Financial Income:	
Purchases Discounts .....	\$350
Interest Earned .....	150
Total Financial Income .....	500
Total Income .....	\$14,500
Financial Expense:	
Sales Discounts .....	250
Interest Cost .....	150
Total Financial Expense .....	400
Net Profit .....	\$14,100



## "Scrap Your Way to Victory"

THE letter problem about scrap collection, in the *Gregg News Letter* for November, was one in which it was easy for a beginning writer to go wrong. Since this was a hard problem for young writers, let's discuss briefly some of their mistakes.

For one thing, they preached. From these letters it is evident that this country is full of young people in whom the fire of patriotism burns with a bright and steady flame. Indignation rose so high in some of these writers that they fairly tore old Hiram Hardacre apart because he had not bought any War Bonds or donated to the Red Cross. But these facts were given in the problem only as incidental information. What the writers were assigned to do was to persuade Mr. Hardacre to gather up his scrap and set it out on a certain date, but some of them overlooked this point and spent all their eloquence in scolding him for what he had not done before.

What the successful writers did was explain the situation to Mr. Hardacre and tell him exactly what they hoped he would do—put his metal and rubber scrap in a certain place, to be collected at a specified time. It is highly desirable, in a letter of persuasion, that this "clincher," telling just what to do and when, appear at the end so that it will remain in the reader's mind.

It is evident that most of these young writers haven't yet learned that, in order to persuade someone to take action, one must understand how his mind works and what effect certain arguments and statements will have on him. Immature writers are not able to put themselves in the reader's place and calculate his probable reactions—especially if their indignation overwhelms them. Our young letter writers need to study the ways in which they themselves react, so that they can understand how other people will react, if they are to become effective letter writers.

Although no prize awards were given, aside from the B.E.W. Certificate of Achievement in Business Letter Writing for satisfactory letters, recognition is given to the following students, whose papers were selected from several hundred submitted.

*First Place:* Dorothy Merrill, High School, Falmouth, Maine. *Miss Roberta Rogers.*

*Second Place:* Martha Walter, High School, Hawarden, Iowa. *Miss Aileen Stern.*

*Third Place:* Ethel Agnes Cherry, St. Mary High School, Cincinnati, Ohio. *Sister Grace Miriam.*

*Honorable Mention:* Jean Patch, Harding High School, Fairport Harbor, Ohio, *Miss Dorothy Reese;* Ruth Darling, High School, Morris, Minnesota, *Miss Agnes Kollitz;* Pauline Rashid, High School, New Castle, Pennsylvania, *Miss Genevieve Riddle;* Jean Ciechanski, High School, New Castle; Pennsylvania, *Miss Myrtle Lord.*



# Training the Certified Shorthand Reporter

CHARLES LEE SWEM

THE formal technical training of the shorthand reporter, from a pedagogical point of view, has been a growth much like Topsy's, but much more resembling the early beginnings of business and commercial training.

Little serious thought has been given to the training of the shorthand reporter by either the private business or the public high schools. Few texts have been written for those schools that might have given consideration to the subject; and there are, even today, probably not more than a half dozen schools that are still pioneering in a field that is virgin and profitable, both academically and financially.

Undoubtedly any inertia, or reluctance on the part of educators to invade the field, has been due to the lack of a clear concept of shorthand reporting as a craft or profession. For years there has been no unanimity among reporters themselves as to where they fit into the academic or professional scheme of things.

One lazy-minded class of reporters have thought that a shorthand reporter was simply a stenographer who could write faster than other stenographers, and that the academic answer to the problem of training was just more shorthand speed. Other starry-eyed enthusiasts have held that speed was a mere incidental, that by stuffing the young reporting head with sufficient cultural and other knowledge any handicap of shorthand speed would be overcome by a keener ability to grasp spoken thoughts more quickly and to write them with greater mental facility. The latter group have felt that nothing less than a four-year college course would suffice to train a shorthand reporter.

So, when reporters themselves cannot agree, nobody can blame the educators of the country for feeling that the subject is too confusing to approach with any degree of confidence.

Whatever the merits on either side of the controversy (I have felt that neither side was even approximately correct), such has been the status of and the approach to the training of shorthand reporters up to comparatively recent years.

The change that I am about to point out—and that prompts the writing of this article—actually began many years ago, but then it caused only a tiny ripple on the surface of the educational stream and passed for the moment practically unnoticed.

In 1911 the New York State Shorthand Reporters Association succeeded in placing upon the statute books of New York State a law providing for the setting up, under state educational auspices, of a board empowered to grant the degree of Certified Shorthand Reporter to reporters of the state who met certain educational and technical requirements.

This law, in the nature of things being pioneering and revolutionary, was only a permissive statute, and not compulsory. But it was the seed of something that has since grown tremendously, especially in the last few years. It did do several important things, however, at that time. It gave legal status to the professional claims of shorthand reporting; and it established certain minimum educational standards for the practicing reporter, as, for instance, the possession of a high school diploma, the completion of acceptable technical training in shorthand, and five years' experience as a shorthand writer—in addition to the passing of a prescribed test of shorthand skill.

Lest it be considered a little surprising that, in the face of this legal pronouncement as to what constituted a shorthand reporter, there was still confusion, let me observe that high



school diplomas in those early days were much greater rarities than they are today.

There have been, since then, many able practicing reporters—indeed, until recent years, most of them were in this class—who obtained their shorthand training in business schools, who never completed a high school course, and therefore could not qualify for the C.S.R. degree. There have been others, too, who did have a high school diploma or the equivalent Regents' counts, but who, for one reason or another, could not pass the required speed test, so that the controversy still continued among those who could and those who could not qualify. Some contended that the law went too far; others, that it did not go far enough.

### **Licensing Laws for Reporters**

The passage of that statute was the beginning of a movement that is now taking place in reporting and reporter training—a movement that I believe merits the particular attention of the business educator.

In 1919 the state of Iowa passed a C.S.R. law. In 1929 Tennessee incorporated a similar statute into its state law; and the next year Colorado did the same. Then in 1940, New Jersey joined the procession and passed a similar law, followed by Kansas, which enacted a C.S.R. statute in 1941. There are at present three states, Wisconsin, Utah and Pennsylvania, with C.S.R. laws either introduced into their respective legislatures or in prospect of being introduced. In addition, in 1935, a Federal C.S.R. law was introduced into and was passed by both houses of Congress, failing only presidential approval to make it the law of the land. This bill will again be introduced in an early Congress.

All these measures, those already law and those in prospect, are similar in object to the New York C.S.R. law, except in one vital particular. These laws are not mere permissive laws like the New York statute, but are *compulsory*. They are, in fact, licensing laws, which require every shorthand writer within the jurisdiction involved to qualify for the C.S.R. degree before he can perform any reporting work as prescribed by the statute operating in that jurisdiction.

The reporting work generally included in all these statutes and proposed statutes is official reporting in the courts or the reporting of official hearings over which the state (or in

the case of the Federal statute, the Government) has jurisdiction. It is any type of verbatim reporting emanating from or incidental to the Government, state or national, possessing jurisdiction—embracing probably 90 per cent of all reporting work available.

These statutes and proposed statutes all establish educational standards more or less similar to those set up in the early New York permissive law, to wit, high school education, a technical training in shorthand or machine shorthand, an experience qualification, and a speed test.

These are the minimum educational requirements. There is, however, a wholly salutary and growing tendency on the part of the boards administering such statutes to construe the qualification of "technical training" as something more than the mere study of shorthand and allied subjects.

In the early days, it used to be thought sufficient to provide the reporting student with shorthand skill, certain fundamentals of English, spelling, and a familiarity with a few Latin and medical terms, and to pass on the rest of his training to the courts themselves under the omnibus term "experience." The same situation existed in the pioneering days of business education, when secretarial training consisted of shorthand, typing, spelling, and sometimes English, while instruction in the hundred and one other subjects common to today's secretarial curriculum—all individually minor but, collectively, major—were passed on to the businessman himself.

Today there is a growing realization that the training of a competent shorthand reporter—a training sufficiently complete and comprehen-

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**CHARLES LEE SWEM**, now official reporter in the Supreme Court of New York, went to work as an office boy at fourteen. He attended night classes at Rider College and later studied shorthand under John Robert Gregg. At seventeen, Mr. Swem established a record of 200.4 w.p.m. on jury-charge dictation; two years later, he set another speed record, 268 w.p.m. He reported Woodrow Wilson's campaign for the presidency and was confidential secretary to the President for eight years. Mr. Swem has won many contests and holds a record that is still unbroken—282 w.p.m. on testimony, with 99.29% accuracy. He was formerly managing editor of *The Gregg Writer* and still contributes to the reporters' department of that magazine. He was also managing editor of *The American Shorthand Teacher*.

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sive for the state to recognize it with a professional degree—consists of considerably more than shorthand skill and the knowledge of a few fundamental terms and facts.

The successful passing of a C.S.R. examination may require a knowledge of the terminology of medicine, of law, and of many of the sciences that would do credit to a student who had majored successively in each of the subjects involved. This is not a profound, wholly comprehensive knowledge, be it understood, but a knowledge that cannot be obtained by a mere subjective study of abstract words or a desultory reading of unrelated subjects; it results, rather, from a serious study of the subjects involved, under sound pedagogical guidance.

This tendency will unquestionably grow as the legal regulation of reporting spreads and becomes nationwide, as it seems bound to do—that is, the tendency to provide the student reporter with complete reporting equipment while in school, with a minimum of necessary experience, before the state or the Federal Government will grant its approval by the conferring of a C.S.R. degree. It will eventually require, I feel, the creating of a highly specialized, integrated course in shorthand reporting, going, in the matter of time, from one to two years beyond the present-day commercial graduating requirements. It will be a course, I believe, adapted specially, if not solely, to the curriculum of the private business school.

It is definitely beyond the limited time range of the high schools, unless it could be continued in a postgraduate course or during the first year or two of a college curriculum. There are some who believe that the colleges and universities may be induced to take it on. But I confess to a large doubt that it is a desirable full-course college subject, or that the universities could find a place for it in their traditional structure, combining as it does two such highly independent educational objectives—a specialized subjective knowledge plus extremely high manual skill, co-ordinated to the maximum degree.

At present there are few texts, if any, for the kind of reporting instruction that will be required for such a lengthened course. Of shorthand texts, of texts on reporting forms and shortcuts, and of English texts, there are, of course, many that are adequate today and will undoubtedly be just as adequate then, for the

pedagogy of teaching shorthand skill can hardly change much. But there will be required texts on medicine and on law, and a few other basic scientific texts, somewhat like the prelaw and premedicine texts now used today, but so vastly different in scope and approach as to resemble them in name only. There may also be a need for an entirely different book on style and punctuation to meet the special needs of the reporter.

These are not random thoughts as to the texts that I feel are going to be written, or the need for a well-balanced, comprehensive reporting course of some length.

They are, of course, only my own thoughts, but they seem also to be the conclusions that have already been reached by the officers and members of the Educational Committee of the National Shorthand Reporters Association—to judge by the educational program that has already been in progress by this Association for the past two years.

### *Courses in Preparation*

At its convention in Des Moines in 1939, the Association voted that the educational committee cease its normal, general educational functions, and devote itself entirely to the establishment of courses in medicine, law, and English, especially adapted for the benefit of the young reporters now coming into the field without having had the advantages of such studies in their scholastic training.

These courses have been prepared, chapter by chapter, and printed monthly in the national magazine of the Association. Nineteen chapters have already been covered in each of the three courses. There are many more chapters to be prepared and printed in each of the courses. Perhaps another two years may be required before they are completed.

The medical chapters thus far completed not only comprise an expository dictionary of the terminology of medicine, but also present the medical material in large part much as it is heard from the medical expert on the witness stand, in question and answer form. Thus it is rendered useful for practice from dictation and as a ready aid to memorization.

The law chapters are sound, succinct, and clearly defined expositions of the rudiments of law, sufficient not only for legal minds but more particularly for the shorthand-trained mind, which must make quick discrimination

between phrases and their meaning "on the run."

As a fair example of the English series and how such a reporting text may differ from the more standardized English text, I quote briefly from an early article with special reference to punctuation.

In some ways the task of the shorthand reporter in punctuating transcript is more difficult than that confronting the author or the printer. The printer follows the author's manuscript as closely as possible, deviating from the indicated punctuation only to conform to the particular style which his taste and training dictate, and his work is subject to correction by the author upon proof-reading.

The author can always, when a sentence seems to require awkward punctuation to render its meaning clear, resort to a more graceful mode of expression. The reporter, however, while enjoying to a limited extent the privilege of editing the remarks of his speaker, has the primary duty of reproducing upon paper the exact words of the speaker in the very order in which they have been uttered. He has, in other words, the unique task of setting down on paper English as it is spoken, and he is confronted at times with a problem in punctuation that would never occur in more formal, considered text. . . .

No composition book or manual will tell you how to punctuate bad syntax; yet we have to work with it every day of our lives. As reporters we have to take seriously the grammarians' definition of the function of punctuation—"to clarify the meaning of written or printed language"—and apply it to language that was never intended to be

written or printed and, in many cases, never should be.

These thoughts on the natural results of the fast-growing C.S.R. movement, particularly with regard to educational requirements and the responsibilities and opportunities of the schools in preparing reporting students qualified to receive the degree, while they are my own thoughts, I believe reflect the state of mind of the reporting profession.

The work that the Association is now doing in the preparation of its specialized courses in medicine, law, and English, although experimental and exploratory, does at least represent a preview of what the profession itself thinks is going to be required of the student in the way of technical education in the future. Commercial educators have acquired in their field a deserved reputation for being practical, flexible of mind, and far-sighted. As a reporter, but having some interest in teaching too, I should like to feel that they also are giving some thought to the training of the future Certified Shorthand Reporter.

I am assured by the secretary of the National Shorthand Reporters Association (Louis Goldstein, 150 Nassau Street, New York City) that he will be glad to send a free sample copy of the *National Shorthand Reporter*, containing at least one chapter of each of these courses, to any commercial teacher making the request.



L. W. ANDERSON, former head of the Department of Business Administration at Defiance (Ohio) College, has joined the faculty of the Naval Training School (Radio) at Miami University, Oxford, Ohio, as an instructor in typewriting. H. M. Benson, assistant professor of business education, is in charge of the typewriting department.

Mr. Anderson received his A.B. degree from Southwestern College, Winfield, Kansas, and his M.A. degree from Northwestern University. In addition to his college experience, Mr. Anderson taught for a number of years in Ohio high schools.

ROY W. POE, formerly a sales representative for the Gregg Publishing Company, has joined the faculty of Murray State College, Tishomingo, Oklahoma. Mr. Poe will teach military correspondence as part of the Air

Corps training program that has been set up at the College.

This program, which will be carried on as long as is necessary to supply clerical personnel for the Air Corps, includes training ground men in typing, military correspondence, and engineering office procedure.

MRS. F. B. HUMPHREY has taken over the classes formerly taught at Eastern Illinois State Teachers College by Dr. James M. Thompson, who now holds a commission in the Navy.

Mrs. Humphrey formerly taught business subjects in the Waverly (Iowa) High School. She is working toward an advanced degree at the University of Iowa.

Dr. Earl S. Dickerson is acting head of the Commerce Department during Dr. Thompson's absence.

Let a slide rule figure w.p.m., percentages, and other tedious calculations for you.

# Teachers—Learn Another Skill

A. JAMES KALBAUGH

IT HAS been my experience that, in teaching skills, a teacher too often and too easily forgets what it is like to be on the receiving end. He drops, all too soon, his concept of what it is like to be learning the skill.

He has his hobbies and extraschool interests, yes. But in the teaching of skills, that is often not enough. Let him take up some simple skill, and what an insight to the workings of the human learning process he will have! It should be worth several hours of university graduate credit.

As a simple skill-acquiring project, I recommend learning to operate the slide rule. Prices for this handy tool range from 50 cents to \$15. Almost any large "five and ten" or stationery store will offer a selection.

Adequate instructions are usually included with the rule. Training in higher mathematics is not necessary. H. G. Smith says, in *Figuring with Graphs and Scales*,<sup>1</sup> that many people operate slide rules successfully who never heard of logarithms. I suggest that the learner read page 10 of Smith's brief work. It will allay any fears of complexity.

The slide rule will find most use in the commercial teacher's work, although it should prove of great value to any teacher or administrator. After learning how to multiply and divide with a rule, a teacher is ready to figure words a minute in typewriting and shorthand; calculate per cents in economics, economic geography, and business arithmetic; compute attendance averages and per cents; and do many otherwise tedious figuring jobs accurately and quickly.

Anyone who really wishes to improve can learn to figure complex problems involving cost, selling price, insurance, and simple and compound interest.

Work with the per cents is merely division. A discussion of interest, cost, and selling price can be found in a more complete work, such

as Thompson's *A Manual of the Slide Rule*.<sup>2</sup>

A short description is given here of the figuring of words a minute in typewriting, based on the International Contest Rules. While it is the common practice to use tables to figure these scores, need for greater accuracy often makes it necessary to do the whole tedious process with pencil and paper for twenty-five or more students. Let us suppose that a typist writes 1,673 strokes in 10 minutes with four errors. To get an answer accurate to one decimal place, it would be figured traditionally thus:

$$\begin{array}{r} 5/1673 \text{ (strokes)} \\ \hline 334.6 \text{ (gross words)} \\ -40 \text{ (4 errors } \times 10) \\ \hline 10/294.6 \\ \hline 29.46, \text{ or } 29.5 \text{ w.p.m.} \end{array}$$

On the slide rule it would be figured like this:

$$\begin{array}{rcl} 1,673 \text{ divided by } 50 \text{ (} 5 \times 10 \text{ min-} & & \\ \text{utes)} & = & 33.5 \\ \text{Subtract one for each error} & & -4. \\ \hline & & 29.5 \text{ w.p.m.} \end{array}$$

Thus, the computation is shortened to two steps, one of them mental.

Carl N. Shuster<sup>3</sup> has written an enlightening

<sup>2</sup> J. E. Thompson, *A Manual of the Slide Rule*, D. Van Nostrand Co., Inc., New York, 1930, pp. 153-154.

<sup>3</sup> Carl N. Shuster, *A Study of the Problems in Teaching the Slide Rule*, Bureau of Publications, Teachers College, Columbia University, New York, 1940, pp. 1-103.

A. J. KALBAUGH teaches business subjects in Fredonia (New York) High School and is studying for an advanced degree from the University of Buffalo. He has held office in two professional organizations, has been a hotel cashier at Saratoga Springs during five summer seasons, and has been adviser of the staff of a prize-winning school paper. Now he is taking machine-shop practice three nights a week in addition to his teaching.

<sup>1</sup> Stanford University Press, 1938.



little book on the teaching of the slide rule. It is worth serious study in connection with advanced work.

The process of taking dictation and transcribing it at less than 98 per cent accuracy is of little value. Since most teachers of shorthand will set their minimum goal at this point, or a higher one, determining the accuracy of student transcripts is often a wearisome task. Some teachers may use 300-word dictation projects exclusively, such as those found in the *Gregg News Letter*, or *Dictation for Transcription*, by Zoubek. Then the table that accompanies the *News Letter* projects is a great time-saver. Of course, tables may be obtained for any dictation materials of uniform numbers of words.

It usually happens, however, that the matter dictated on different days is of different lengths. As an aid to making up these tables or to figuring the accuracy per cent of any piece of dictated matter, the slide rule will again prove its worth. Let us see how either of the foregoing problems is calculated on the slide rule.

As a supplement to dictation from the textbook the teacher may dictate a letter, say of 138 words. This done, the students go to their typewriters and transcribe; then find their per cent of accuracy in class. John makes 6 errors. He figures on the margin in pencil: 138 words less 6 equals 132 net words. Dividing 132 by 138, to find that his work was 95.6% accurate, is a long process, as you will realize if you work this problem through.

When he submits his work to the teacher for a final check and grade, more errors are found. John does more division to get the new per cent. Though this may be valuable exercise in calculation, the class should not be devoted to arithmetic. Shorthand should be given priority.

With a slide rule, the teacher can calculate a table in less than three minutes, as follows:

95%	— 7	errors
96%	— 6.5	"
97%	— 4	"
98%	— 3	"
99%	— 2.1	"

This he places on the blackboard, and shorthand gets priority. Unless he is a lightning calculator, to get the same results accurately by pencil and paper will require much more time.

To figure John's per cent directly on the slide rule, the net words, numbering 132, will be set against the possible words, numbering 138; and the answer, .956, will be read immediately. A per cent problem involving several steps of long division is cut to two operations. The teacher subtracts mentally, any way.

You can teach yourself to use a slide rule, of course; but you will save time if you ask someone who understands the slide rule to help you.

*Editor's note: As we understand that the supply of slide rules is dwindling, we suggest that you who are interested in buying one do so at once.*



ARMY OFFICERS ARE FINDING shorthand valuable for personal use, it is reported. Those in the Signal Corps, particularly, find that the use of shorthand saves embarrassment when a visitor is present during the reception of a secret telephone message. When an officer writes an incoming message in shorthand, he not only saves time but also finds it possible to shield his condensed notes from the view of the visitor without making the action conspicuous.

DR. JOHN ROBERT GREGG, former president of the National Arts Club, has been re-elected to that office. The purpose of the club, which was founded in 1898, is to encourage all the forms of art expression as a vital contribution to civilized life. The club house is the historic mansion of Samuel J. Tilden, Gramercy Park, New York City.

THE AMERICAN BUSINESS WRITING Association has announced three changes in its list of officers. Dr. Roy Davis, of Boston University, is now president, succeeding Harvey Lee Marcoux, of Tulane University, who was forced to resign because of increased responsibilities. Dr. Jessie Graham, supervisor of commercial education for Los Angeles, succeeds Captain W. J. Marra, U. S. Army, as Vice-President of the western division. L. W. McKelvey, of Northwestern University, is now director at large, in place of Lieutenant William O. Boyd, U. S. Army.

## *Our Classroom Is Our Salesroom*

RAY W. JONES and TILLIE NEFT

YES, I like salesmanship—but I don't like to sell my product before the entire class. It's so different from selling behind the counter."

Comments like this started our search for a sales-talk classroom activity that would be like an actual selling experience. We wanted to revise the usual sales-talk activity in which a pupil sells his product to a customer before an entire class.

We agree with those who say that too much time should not be spent on the sales talk in the classroom, as a pupil learns more quickly on the job. He should have the experience of "selling" one product before the class, however; and the more realistic we make the situation, the better.

The plan we devised puts new life into the usual sales-talk procedure—and a practical selling situation results.

Making the usual preparation necessary for a sales talk, a pupil selects a product of interest to him and studies its history, methods of manufacture, uses, styles, and selling points. Interviewing businessmen, he gets firsthand information. He writes to manufacturers and obtains dealer aids and exhibits. He becomes the "classroom expert" on this one product.

### *Department Arrangement*

We divide the classroom into departments, much on the order of the average store with its counters and aisles. This arrangement is simple in the average classroom, because chairs, desks, and tables can easily be turned into counters.

After the pupils have completed the study of their products, several of them are selected to man the various departments. They are instructed to obtain several styles of the product, display material, and sales checks.

We need customers, of course; and, to meet this requirement, members of the class who are not clerks are divided into groups of three. In each group one person acts as a supervisor

and is chairman of the discussion that follows the sale; one is a customer; and one is an observer.

The supervisor and observer of each group receive rating sheets on which to evaluate each clerk's sales talk. The sheet contains such headings as: Approach, Knowledge of Goods, Buying Motives, Demonstration, Ability to Meet Objections, Ability to Suggest, English, and Facial Expression.

A meeting of the chairmen may be held before the class meets so that they may receive instructions and suggestions on how to progress with the discussion period.

### *The Plan in Action*

As soon as these preliminary steps are completed, the plan is ready to function. Salesmen and customers go to the proper counters. The clerks give their sales talks; and, when they finish, the various groups, under the direction of the chairmen, make out their rating sheets, discuss their criticisms and suggestions, and move to the next department. In selling to new groups, the salesmen make use of suggestions received from the preceding discussions.

This plan is followed until each salesman has met and received suggestions from several groups. A change of salespersons can be made several times during a period. It is possible to complete the talks of an entire class of thirty to forty pupils in two or three periods. This depends, of course, upon how many departments are operating at one time. Because very little space is required for materials, several groups can work at once.

Under the old plan, it took several weeks to complete the sales talks with an average-sized class. By the time the last talks were being given, interest was lagging; and we felt, therefore, that the activity had lost its value as far as the entire class was concerned.

In conclusion we list some of the advantages of our new plan:

1. The classroom selling situation is akin to practical experience.
2. Much class time is saved.
3. There is no discipline problem, because everyone has something to do.
4. Pupils are less nervous about giving sales talks to small groups than they are in talking before the entire class.
5. Each salesman has an opportunity to sell to two or more groups during a period.
6. Each salesman receives recommendations from two or more groups during a period

and has an opportunity to practice them.

7. Pupils feel free to comment when they are in small groups.

8. Moving from group to group, the instructor may listen to the sales talks and assist with the discussions.

As we have tried both ways, we have a basis for comparing the two procedures, and we think that the plan outlined above is far superior to the traditional method because of enthusiasm created and results obtained. Our reasons have been given here.



### Organizing an Adult Office Training Course

IN MEETING THE WARTIME DEMAND for adult training in office work, the Adult Extension School of the Williamsport (Pennsylvania) Technical Institute has overcome the office equipment shortage handicap by careful planning.

First—according to Howard A. Zacur, who helped organize the class—members of the faculty canvassed classrooms and school offices for equipment available for evening classes. This they “borrow,” returning it at the end of each session.

Second, they asked the students enrolled to list their reasons for taking the course and to tell what they wanted to accomplish.

With this list before them, the teachers prepared a schedule, on a rotation basis, to use the “borrowed” equipment to the best advantage. The programs of the students who wished to complete all units of the training program were arranged. Then the hours in which the machines were free were allotted to those who wanted to learn only one phase of the work.

In this way, sixteen persons are being given adequate training at one time. Whenever one person becomes proficient in what he wishes to do, he leaves the school, and a new student takes his place.

### No Time to Complain

THIS MESSAGE FOR 1943 is quoted from the *Alpha Iota Note Book* for January:

“If we find ourselves relaxing in our duties, we must not forget Pearl Harbor; if 65° is too cool, we’ll think of the millions in Europe

without homes; if rationing is bothersome, we’ll meditate on the starvation in Greece; if we suffer discomforts, we’ll compare ours with the Rickenbacker rescue; instead of criticizing our government, we’ll remember the unjust and horrible destruction of Lidice; if the Treasury Department is too hard on us and we must do without too many things, we’ll not forget the boys on the battle line working twenty-four hours daily without overtime pay, or the sailor next door who lost his life in the Coral Sea, or the boy who came back from North Africa, smiling, but with an empty sleeve.

“We’ll never complain, but thank our lucky stars and stripes and RESOLVE and ACT to ‘GET IT OVER WITH QUICK’—in 1943.”  
—Clara Erb, *New York and New England Councilor, Alpha Iota.*

### Useful B. E. W. Booklets Available

THE FOLLOWING B. E. W. service booklets are still available in limited numbers to business teachers:

“The Modern High School Program,” by Dr. William R. Odell, with comments by Dr. Harl R. Douglass. 6 pages.

“The Crisis in Instructional Equipment,” by Ernest Horn, and “A Crisis and an Opportunity,” by B. R. Buckingham. 7 pages.

“The Occupation of Medical Secretary,” a survey by Evangeline Markwick. 12 pages.

For each booklet, please remit six cents in stamps with order to the BUSINESS EDUCATION WORLD, 270 Madison Avenue, New York, New York.

# Homework for Typewriting Pupils



LT. SAMUEL  
GOLDSMITH

**F**EW instructors realize the possibilities of assigning homework to speed up the teaching of typewriting.

Most class explanations, reviews, and computations consume a large amount of precious time. All these, particularly arithmetical computations and remedial work in theoretical principles, can be studied at home. The pupils then come to class prepared to begin work immediately and do not have to spend ten or fifteen minutes in deciding how to begin.

In most cases, it is best if the homework applies directly to the following day's work. Since these assignments are not to be graded, but are to be employed for learning purposes only, there will be few temptations for one pupil to obtain the completed homework from another.

## SAMPLE PROBLEMS

In the examples that follow, all information enclosed in quotation marks is the instructor's explanation. The matter preceding each explanation is to be copied by the pupils. (After preliminary training, the assignment may be more general, such as, "Bring to class your completed plan for typing the tabulation for Lesson I. Note how many minutes and seconds it took you to draw up the plan.")

## TABULATIONS

Spaces From	Columns	Tabulators Set
Top of Paper	1 2 3 4 5	At:
	6 9 4 7 8	

"In the spaces provided on the right, fill in the proper tabulation points for the five columns. The numbers in italics indicate how many spaces to consider in each column. On the left, state where you would begin to type-write the heading, which includes two lines.

Leave three spaces between the heading and the first line of tabulated material. Each column contains fifteen lines, single-spaced."

## ENVELOPES

2 lines \_\_\_\_ 4 lines \_\_\_\_ 3 lines \_\_\_\_ 5 lines \_\_\_\_

"There are four envelopes indicated here, each with a different number of lines in the address. Would you use single or double spacing for the addresses? If single spacing, write *S* in the space provided; if double spacing, write *D*."

## CENTERING

16 letters \_\_\_\_ 10 letters \_\_\_\_ 39 letters \_\_\_\_

"On an 80-space machine, where would you begin to type for headings containing the indicated number of letters?"

## LETTERS

Words	Margins Left Right	Spaces to Address	SS DS TP
101	____	____	____
310	____	____	____
185	____	____	____

"What are the left and right margins for the letters containing the number of words indicated? How many spaces from the date to the address? If the letter should be double-spaced, write *DS* in the last column. If the letter should be single-spaced, write *SS* in the same column. If the letter should be two pages, write *TP* in this column."

## DISCOUNTS

125 yds. of bolting @ 78 cents a yard \_\_\_\_  
Less 5% and 2% \_\_\_\_  
Total amount to be paid \_\_\_\_

**LT. (j.g.) SAMUEL GOLDSMITH (U.S.N.R.)** was, until the first of this year, an instructor in business subjects at Forest Park High School, Baltimore. His B.S. is from the University of Maryland; his M.A. from Columbia. Last summer he was student chairman of the Business Education Conference at Columbia. He has written several articles on business education for professional magazines and has conducted research in office machines. His hobby is travel. Besides having traveled extensively in the United States, he has visited the Mediterranean countries.



"Figure the extension, discount allowed, and total amount to be paid."

#### WORD DIVISION

Business \_\_\_\_\_ Enough \_\_\_\_\_

Chair \_\_\_\_\_

"Divide these words properly. If the word cannot be divided, place X on the line."

These problems illustrate the kind of assignments that may be devised for homework. A few minutes the following day are usually

sufficient in which to discuss the answers to the problems. As the pupils should be allowed to progress at their own rate, homework might well be assigned in advance.

Constant application of this plan will increase the value of the typewriting course and will eliminate much lost motion. A maximum of efficiency with a minimum of time consumption will result; and pupils will attain skill more quickly and will understand their work more thoroughly than they do when no homework is expected of them.



THE NATIONAL ASSOCIATION OF ACCREDITED COMMERCIAL SCHOOLS has announced the election of the following officers for 1943:

*President:* Dr. P. S. Spangler, President, Duff-Iron City College, Pittsburgh.

*Secretary:* H. E. V. Porter, Jamestown, New York (re-elected).

*Treasurer:* E. H. Norman, President, Baltimore Business College (re-elected).

*Vice-President, Eastern Division:* W. S. Risinger, President, Utica School of Commerce (re-elected).

*Vice-President, Central Division:* S. J. Shook, Principal, Topeka Business College (re-elected).

*Vice-President, Southern Division:* C. W. Stone, Co-owner, Hill's Business University, Oklahoma City (re-elected).

*Vice-President, Western Division:* J. R. Humphreys, Humphreys School of Business, Stockton, California.

The following men represent the N.A.A.C.S. in the Emergency War Committee of Fifteen:

H. E. Barnes, President, Barnes School of Commerce, Denver; P. S. Spangler; B. F. Williams, President, Capitol City Commercial College, Des Moines; Dr. E. M. Hull, President, Banks College, Philadelphia; E. G. Purvis, Vice-principal, Strayer College, Washington, D. C. Alternates are H. N. Rasely, Boston, and A. F. Tull, Detroit.

MISS FRANCES B. KOCH has joined the faculty of Lake Forest (Illinois) College as head of the Department of Secretarial Training.

Miss Koch is a graduate of the State University of Iowa, Iowa City, and received the M.A. degree from the University of Denver. She has taught in the public schools of Augusta and Hinckley, Illinois, and has had business experience as an accountant and as a secretary.

THE AMERICAN ASSOCIATION OF JUNIOR COLLEGES will hold its twenty-third annual meeting March 4, 5, and 6 in St. Louis, Missouri. Thirty-four educators attended the first meeting of the Association when it was founded in St. Louis. An attendance of almost a thousand is expected for this one, representing over 265,000 junior college students.

The meeting will be concerned mainly with wartime measures for junior colleges, which are now serving both industry and our military organizations.

DR. W. W. CHARTERS has been appointed the Government's new vocational training chief, in charge of Vocational Training for War Production Workers, N.Y.A., Training Within Industry, and Apprenticeship Service. Dr. Charters was formerly director of the Bureau of Educational Research, Ohio University.

JOHN D. COOPER, formerly chairman of the Business Department of Northern High School, Flint, Michigan, has been appointed schedule control adviser of the General Motors Institute in Flint. This is a new position, created because of the growing number of problems involved in running the Institute on a wartime program.

Mr. Cooper is a graduate of Western Michigan College of Education, Kalamazoo, and received his master's degree from the University of Michigan, Ann Arbor. He is a past president of the Michigan Business Education Association.

# The Manufacture of Rubber Products—1939 Census

DOUGLAS C. RIDGLEY

## *Manufacturing Industries Classified*

**A**LTHOUGH there are thousands of more or less distinct lines of manufacturing establishments, for the purposes of the 1939 Census of Manufactures they have been assembled into 446 industries.

These industries, in turn, have been classified into twenty major industrial groups, named in Table 1.

TABLE 1. INDUSTRY GROUPS

<i>Number of Group</i>		<i>Number of Industries in Group</i>
1.	Food and kindred products . . . . .	45
2.	Tobacco manufactures . . . . .	3
3.	Textile-mill products and other fiber manufactures . . . . .	44
4.	Apparel and other finished products made from fabrics and similar materials . . . . .	56
5.	Lumber and timber basic products . . . . .	4
6.	Furniture and finished lumber products . . . . .	23
7.	Paper and allied products . . . . .	11
8.	Printing, publishing, and allied industries . . . . .	16
9.	Chemicals and allied products . . . . .	36
10.	Products of petroleum and coal . . . . .	6
11.	Rubber products . . . . .	4
12.	Leather and leather products . . . . .	11
13.	Stone, clay, and glass products . . . . .	32
14.	Iron and steel and their products, except machinery . . . . .	38
15.	Nonferrous metals and their products . . . . .	21
16.	Electrical machinery . . . . .	23
17.	Machinery (except electrical) . . . . .	34
18.	Automobiles and automobile equipment . . . . .	2
19.	Transportation equipment, except automobiles . . . . .	7
20.	Miscellaneous industries . . . . .	40

Each of the 446 industries is identified by an "industry number" within its major group. All industries in Group 1 are numbered in the 100's, that is, within 111 to 199; industries in Group 2 are numbered in the 200's, within 211 to 299, and so on through Group 20. For

example, Industry No. 163, Beet Sugar, is in Group 1; Industry No. 1031, Beehive Coke, is in Group 10; and Industry No. 2081, Brooms, in Group 20.

The Census Reports of 1940 include three large volumes on *Manufactures: 1939*, namely: Vol. I, General Report; Vol. II, Reports by Industries, Groups 1 to 10; Vol. III, Reports by Industries, Groups 11 to 20.

## *Rubber Supply—a War Casualty*

Throughout the years when the rubber industry was at its height, and on down through 1939, the United States was free to seek and obtain rubber supplies from any part of the world where natural rubber is produced. When the war began in September, 1939, access to the sources of raw rubber became restricted.

Early in 1942, as 92 per cent of the world's production of rubber had passed under the dominant control of Japan, importation of rubber from the Eastern Hemisphere to the United States was cut off. Our national efforts to conserve the rubber supply on hand are known to all.

The United States Census Reports of 1940 are based on the manufacturing activities of 1939, the most recent year when our manufacturing industries operated on a normal, peacetime schedule. By 1940, manufacturing in the United States was heavily influenced by world-war conditions. On December 7, 1941, the United States was forced into total war production.

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DR. RIDGLEY is professor of geography in education, Clark University, Worcester, Massachusetts. Formerly director of geography, A.E.F. University in France. Fellow of the American Geographical Society. Holds the Distinguished Service Award of the National Council of Geography Teachers for outstanding contributions to educational geography.

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*This summary of rubber manufacture in the United States during a peacetime year gives a survey of the rubber industry in our country under normal conditions. It will serve as a basis for comparison with the rubber industry of wartime years that future government reports will disclose.*

### Rubber Industries Classified

Group 11, Rubber Products, covers four of the 446 manufacturing industries, namely:

- No. 1111. Tires and inner tubes
- No. 1121. Rubber boots and shoes
- No. 1191. Reclaimed rubber
- No. 1199. Other rubber products

The relative importance of these four industries appears in Table 2.

Of the 595 establishments engaged in the manufacture of rubber products, only 76 establishments, or 12.7 per cent of the total, are engaged in the first three specified industries listed in the table, while 519 establishments, or 87.3 per cent of the total, manufacture "other rubber products."

But on the basis of value of products, the 53 establishments manufacturing tires and inner tubes produce 64.4 per cent of the total value of rubber products; the 13 establishments manufacturing rubber boots and shoes, 5.5 per cent of the total; the 10 producing reclaimed rubber, .8 per cent; while the 519 establishments manufacturing other rubber products produce 29.3 per cent of the total value of rubber manufactures.

Industry No. 1199, manufacturing "Other rubber products," embraces those establishments primarily engaged in the manufacture of

rubber heels and soles; mechanical soft rubber goods such as belts, hose, and tubing; plumbers' supplies; hard rubber goods such as battery boxes, combs, and druggists' supplies; rubber tile flooring; rubberized fabrics and clothing; sponge-rubber products; tire sundries and rubber materials; and tire retreading done on a factory basis.

Within these general classes of goods, there are scores of individual articles of everyday use in homes, stores, and factories. Even the manufacture of these miscellaneous rubber products is now severely curtailed under the stress of wartime needs.

### Rubber Manufacture by States

The Census Report classifies rubber manufacture by states on the basis of the number of tons of crude rubber consumed within the state. The total consumption of rubber in 1939 amounted to 714,627 long tons (2,240 pounds per ton): 563,710 tons of crude rubber and 150,917 tons of reclaimed rubber. Crude rubber carried an average value of 16 cents a pound, and reclaimed rubber, 5.6 cents a pound.

Table 3 indicates the amount of crude rubber used in the five leading rubber-manufacturing states.

Akron, Ohio, where the manufacture of rubber goods began in 1869, continues to be our leading center of rubber manufacture. Michigan's great automobile industry maintains the steady development of rubber manufacture in that state. The widespread development of rubber establishments among thirty-four states is due not so much to the production of tires and boots and shoes as to the manufacture of miscellaneous rubber products.

TABLE 2. SUMMARY FOR RUBBER PRODUCTS, 1939

INDUSTRY	NUMBER OF ESTABLISHMENTS	WAGE EARNERS	WAGES	VALUE OF PRODUCTS	VALUE ADDED BY MANUFACTURE
Total for group . . . . .	595	120,240	\$161,409,811	\$902,328,802	\$406,154,785
Tires and inner tubes . . . . .	53	54,115	89,773,503	580,928,993	231,372,127
Rubber boots and shoes . . . . .	13	14,861	16,801,537	49,980,591	29,231,223
Reclaimed rubber . . . . .	10	1,072	1,477,036	6,894,018	3,901,612
Other rubber products . . . . .	519	50,192	53,357,735	264,525,200	141,649,823

TABLE 3. CONSUMPTION OF CRUDE RUBBER, 1939

State	Tons of Crude Rubber	Per cent
Ohio .....	189,835	33.6
Michigan .....	85,848	15.2
California .....	47,494	8.4
Massachusetts .....	42,417	7.5
Pennsylvania .....	24,824	4.4
Total for 5 states .....	390,418	69.1
29 other states .....	173,292	30.9
Total for United States .....	563,710	100.0

Of the 519 establishments manufacturing "Other rubber products," 79 are located in Ohio, 66 are in New York, 63 in Massachusetts, 54 in California, and 51 in New Jersey, making a total of 313, or 60.3 per cent, operating in 5 states, while 206 establishments, or 30.9 per cent, are scattered among 29 other states.

The extensive use of rubber in articles of everyday need and in implements of war places rubber high in the list of critical material's used in the prosecution of war. This peacetime report on products of rubber manufacture in the United States for 1939 stands as a measuring rod for rubber production and its use in future years.

## Do You Use a Check List?

I. DAVID SATLOW

### Part 2

**PART I** of Mr. Satlow's check-list series, published in the January B.E.W., included check lists for midterm and final examinations and for collecting books. In Part II he presents other check lists that he uses in the administration of the Accounting and Law Department of the Bushwick High School, Brooklyn, New York.

#### *Preparation For New Term*

##### A. Materials:

1. Order materials required for next term: textbooks, equipment, supplies.
2. Prepare such duplicated materials as will be required early in the following term.
3. Arrange for the transfer of materials from one building to another within the school organization so that there be no delay in starting the new term's work.
4. Check up on bound Objective Test Books, requesting teachers to aid in locating the missing numbers.
5. Have on hand a sufficient number of syllabi and teachers' manuals to give to new teachers and replace lost copies.
6. Collect department manuals, insert new sections, and remove old ones that apply no longer. Add notation in front that calls attention to changes effected.

##### B. Personnel:

1. Submit recommendations for assignment

of teachers to the respective grades of work offered next term by the department.

2. Send a note to the program committee requesting the assignments of secretaries for next term. This note will list specific students, their official classes, and the periods during which their services are preferred.

#### *End-Term Reports Check List*

##### A. "High Points" (our magazine):

1. Request teachers to submit "high points" of their work or of others in the department for inclusion in the department's report to the principal.
2. Report to the principal on the "high points" of the work of the department for the term.

##### B. Conferences: Submit to the principal a résumé of departmental conferences for the term.

##### C. Honor Roll:

1. Obtain from teachers the names of students to be placed on the department honor roll, for the final marking period.
2. List the names.
3. Stencil-duplicate and distribute the department honor roll.



D. Rating of teachers: Submit to the principal the ratings on the teachers' services for the term.

E. Student success:

1. Forward to the director of commercial education the names of the recipients of prizes.
2. Distribute among the teachers blanks for reporting in duplicate the "per cent passed" in their classes.
3. Collect these. Submit one set to the principal; file the other in the department files.
4. Prepare for the administrative assistant a departmental summary of the per cent passing for the term.
5. Prepare the department's report on "passes" and "failures" for the Board of Education.

F. Human relationships:

1. File with the dean commendation cards for student secretaries.
2. File in the "Anecdotal Behavior Envelopes" reports on students.
3. Purchase gifts for secretaries who are being graduated.
4. Send an expression of thanks to all teachers for their cooperation and best wishes for a happy vacation.

#### *General House Cleaning*

A. Student assistance: Arrange a schedule of student secretaries for the entire regents' week and the closing days of the term.

B. Files:

1. Check contents of files.
2. Remove materials no longer needed. Distribute some to teachers, send others down to the storeroom, and discard the rest.

3. Check the stencil files, to determine whether any stencils have been misplaced.

4. Prepare new envelopes for the storage of stencils.

C. Reference library: Check through the records and collect all outstanding books.

D. Bulletin boards:

1. Clear the departmental bulletin board.
2. Clear the office bulletin boards.

E. Desks: Have the secretary's and my desks cleaned.

F. Machines:

1. Have the office typewriters checked, overhauled, and cleaned.
2. Discard the stencil-duplicating pad; have the machine taken apart and cleaned.

#### *Check List for Summer Study*

A. Have on hand a sufficient number of study outlines for distribution to those students who wish to study during the summer.

B. Books:

1. Have on hand a sufficient number of books to be lent to students who wish to study during the summer.
2. Have book cards properly filled out and filed in accordance with special instructions from the office.

C. Examinations:

1. Prepare examinations for use in September.
2. Have these duplicated and placed in envelopes together with all materials that will be needed.
3. Send these to the administrative assistant for storage.



SENIOR STUDENTS in the administrative secretarial and commercial teaching courses of Drexel Institute of Technology, Philadelphia, acted as secretaries at the Regional Career Conferences held at the Jenkintown (Pennsylvania) High School on November 9 and 16. They took notes at the individual meetings of the Conferences, which will be used as a permanent record of the event.

LOUIS A. LESLIE, after four months on the faculty of the U. S. Naval Training School at Indiana University, Bloomington, has returned to New York to resume his duties as executive secretary to Dr. John Robert Gregg and associate editor of the BUSINESS EDUCATION WORLD. Mr. Leslie taught shorthand and type-writing to yeomen and WAVES in the Naval Training School.



# Universities Under the Military

HIGHER education at last has a wartime plan, and it's not making very many educators happy.

The plan, promulgated by the Secretaries of War and Navy, will temporarily "destroy liberal education in the United States," according to Secretary of War Stimson himself. But "it was dictated by military necessity," the Secretaries of War and Navy hasten to add.

## *Features of the Army and Navy Plans To Use College Facilities*

Because the Army and Navy need large numbers of trained young men and because these armed services do not have adequate facilities for training them, but universities and colleges do have them, the armed services "have formulated plans to utilize the resources of the colleges and universities."

"There is to be no requisitioning," Lt. Col. Harley B. West had made clear a few days before the plan was announced. "Any relation between the armed services and collegiate institutions is going to be purely voluntary. And I cannot say that too strongly."

But Washington educators wonder if this is not a half-empty gesture. The armed services may not requisition the colleges, but they have already requisitioned the men students.

Both plans, says the official announcement, contemplate that the educational training will be carried on while the men are on active duty, in uniform, receiving pay and under general military discipline. The Armed Services will contract with colleges and universities, "which will furnish to the men instruction prescribed by the Services, as well as housing and messing facilities." Men will be selected by the Services.

## *The Army Specialized Training Program*

The objective of the Army plan is to meet the need of the Army for the specialized technical training of soldiers on active duty on a

broad democratic basis without regard to financial resources.

Assignment of soldiers to the Army program will begin this month.

This program will bring to an end the Enlisted Reserve Corps. With exceptions of medical and other technical students, Enlisted Reserve students will be called to active duty at the end of the current semester.

The Army will select soldiers for college training from enlisted men who have completed or are completing their basic military training and who apply for selection for specialized training.

Enlisted men wanting such training will follow the general procedure used in applying for Officer Candidate Schools, with such additional methods of ascertaining qualifications as may be deemed appropriate after consultation with the American Council on Education."

All selections will be under War Department control; courses will be prescribed by the Army.

No enlisted man who has passed his twenty-second birthday will be eligible for selection under this program except for an advanced stage of technical training.

The Army goes on to say that all selected students will train in the grade of Private (seventh grade). Military training, organized under a cadet system, subordinated to academic instruction, within the time available, "will preserve the benefits of basic training and provide for maintenance of discipline and a superior physical condition."

## *Navy College Training Program*

The Navy is participating in this plan in order to provide a continuing supply of officer candidates in special fields required by the U. S. Navy, Marine Corps, and Coast Guard. Selected high school graduates, or others of satisfactory educational qualifications, will be inducted in the Navy as apprentice seamen or

privates of the U. S. Marine Corps, placed on active duty with pay, and assigned to designated colleges and universities to follow courses of study specified by the Navy Department.

This plan will permit selection of the country's best qualified young men on a broad democratic basis, without regard to financial resources.

The Navy will prescribe the curricula that are necessary to insure production of officer material for aviation cadets, engineer and deck officers, engineer specialists, medical and dental officers, Supply Corps officers, and chaplains. Curricula will vary in length, depending on training requirements. With the exception of medical and dental officers, engineering specialists, and chaplains, the length will be from two to six equivalent semesters.

Outlines of all curricula will be prepared by the Bureau of Naval Personnel, with the help of representative educators or educational societies.

Meanwhile, all V-1, V-5, and V-7 reservists will be on active duty as apprentice seamen with full pay, subsistence, and uniforms. The V programs will be carried to a conclusion and

"adapted to the new Navy College Training Program."

### "Not Our Plan . . ."

"The War Department plan is not the plan submitted by the Council," says President George F. Zook, of the American Council on Education.

Liberal education is not recognized at all as being important in a war training program. Educators, since the beginning of negotiations with the armed services, have questioned this attitude of disinterest in general education on the part of the Army and Navy.

The War-Navy plan does not accept the Council suggestion that selection of members for college training be made by special state and regional boards made up of Army, Navy, and civilian members.

A student is not free to apply to any recognized university, college, or junior college, as suggested by the Council. He will be assigned to a college.

The War-Navy plan, with its emphasis on adequate housing and messing facilities, does not take into consideration the position of the smaller colleges.



THE FOLLOWING REFERENCES on military occupations were compiled from 172 publications examined by Samuel Spiegler and Robert Hoppock, editors of *Occupational Index*.

*Occupational Index*, New York University. A quarterly bibliography. Lists, annotates, and evaluates new publications on military and civilian occupations. \$5 a year.

*Military Service*, Walter J. Greenleaf and Franklin R. Zeran. U. S. Office of Education, Washington, D. C., Vocational Division Bulletin No. 221, 1942. 44 pages, 10 cents.

*Guide to the United States Armed Forces*, John H. Craig. Reader Mail, Inc., 635 Sixth Avenue, New York, 1942. 32 pages, 11 cents.

*He's in the Army Now*, William H. Baumer, Jr. Robert M. McBride and Company, New York, 1942. 254 pages, \$2.50.

*He's in the Air Corps Now*, Frederick P. Graham and Harold W. Kulick. Robert M. McBride and Company, New York, 1942. 218 pages, \$2.50.

*26 Job Opportunities in the U. S. Army Air Forces*, U. S. Office of Education, Washington, D. C., 1942. Chart, 10 cents.

*What the Citizen Should Know About the Coast*

*Guard*, H. Powell. W. W. Norton and Company, New York, 1942. 194 pages, \$2.50.

*He's in the Navy Now*, John T. Tuthill, Jr. Robert M. McBride and Company, New York, 1942. 256 pages, \$2.50.

*Opportunities in the United States Merchant Marine*, Franklin R. Zeran. U. S. Office of Education, Washington, D. C., Vocational Division Leaflet No. 9, 1942. 15 pages, 5 cents.

ACCELERATED EVENING CLASSES are being held three nights a week at West Side High School, Newark, New Jersey, under the direction of Albert D. Angell, Jr., chairman of the Commercial Department. The classes are for graduates and adults who wish to learn or to review typing, shorthand, filing, bookkeeping, and office machines.

The following teachers have volunteered their services in this wartime program: M. Herbert Freeman, Miss Margaret Levarn, Miss Bess A. Lewis, Edward Salz, Miss Angela Sena, Sol Sperber, and Miss Lillian Tobin. Mr. Freeman is also in charge of placement.



# INTERNATIONAL BO

**B. E. W.'s Biggest Bookkeeping Contest Begins Today — More A  
Information and Contest Problem in This Issue — Enter Your Students**

- **Three Divisions: Public Schools; Catholic High Schools; Colleges and Private Business Schools**
- **Three Silver Trophy Cups—One for Each Division**
- **Eighty-three Cash Awards for Teachers and Students**
- **Thirty Bookkeeping Fountain Pens for Teachers**
- **Hundreds of Gold, Red, and Blue Seal Certificates for Teachers**
- **Thousands of Two-Color Contest Certificates for Qualifying Students**
- **Contest Entry Fee, 10 cents a Student**
- **Contest Begins Today—Closes April 1, 1943**
- **Read the Contest Details and Enter Your Students TODAY!**

**T**HE sixth International Bookkeeping Contest, the biggest ever sponsored by the **BUSINESS EDUCATION WORLD**, opens the day you get this magazine.

Each annual bookkeeping contest has been bigger than the preceding contest, the last one bringing thousands of entries from all parts of the United States and its possessions, and from Canada. Each contest has brought letters from hundreds of teachers telling us of the interest and enthusiasm it created in their classes.

So we have decided to make this contest the biggest and best yet. The B.E.W. is offering more awards than in any of its previous bookkeeping contests.

Last month's announcement of the contest brought requests for entry forms from teachers all over the United States and Canada. Note that there are three separate divisions: one for public high schools, one for Catholic high schools, and one for colleges and private business schools.

The B.E.W. is offering a complete set of prizes in each division. When you read the following list of prizes that will be awarded for the first ten places, remember that we mean the first ten places in each division. There are thirty place prizes in all.

Remember, too, that besides the prizes for the first ten places in each division, teachers will be awarded hundreds of beautiful certificates for superior achievement. Whether or not you win one of the many prizes, you can still qualify for one of these attractive certi





# BOOKKEEPING CONTEST

**More Awards Than Last Year — Contest Open to All Schools — Complete Rules — Tell All Your Bookkeeping Teacher Friends About This Big Contest.**

certificates, which can be framed and hung in the classroom.

Note, also, that students whose papers meet an acceptable business standard, whether or not they win prizes, will be awarded attractive two-color "International Bookkeeping Contest" certificates, which will make a favorable impression on prospective employers, parents, and friends.

The method of calculating winning scores in this contest is such that both small and large classes have an equal chance to win.

Here is an ideal opportunity for you and your students to win recognition in the eyes of school administrators, parents, and local businessmen. Enter your students without delay.

**WHAT TO DO NOW:** All the information about this contest is on this and the following pages. After you have read this information, turn to page 367 and read the contest problem. Next, arrange to present it to your students at the earliest possible time. You and your students will enjoy preparing the solution for the contest. Finally, send your students' papers to us on or before April 1, in accordance with the following instructions, and we will do the rest.

**PRIZES AND AWARDS (For Each Division).** *First Place in Each Division:* A silver trophy cup awarded permanently to the school; \$10 to the teacher (or teachers) of the winning club.

*Second to Tenth Place in Each Division:* \$5 to the teacher (or teachers) of each club.

*Fifty Individual Student Awards:* A check for \$1 to each of the fifty students who submit the most outstanding papers.

*A Special Cash Prize (in each division):* A check for \$5 to the teacher (or teachers) of the club that submits the largest number of acceptable papers.

*Additional Awards for Teachers:* A special bookkeeping fountain pen with posting point to the teacher of each club submitting outstanding papers. (Thirty of these pens will be awarded.) Hundreds of gold, red, and blue seal superior achievement certificates, suitable for framing, will be awarded to teachers whose clubs meet certain standards, whether or not they win one of the above prizes. All teachers submitting outstanding clubs will receive the superior gold seal certificate.

*Additional Awards for Students:* Special two-color "International Bookkeeping Contest" certificates will be awarded to all students whose papers meet an acceptable business standard, whether or not their club wins one of the prizes. There will be no charge for this certificate; the contest entry fee of 10 cents covers the certificate cost.

**ENTRY FEE.** To help defray contest expenses and to cover the cost of issuing two-color certificates to every student whose paper meets an acceptable business standard, an entry fee of 10 cents will be required for each student who enters.

**ENTER AS "CLUBS."** Ten or more students are required to constitute a club to be entered in any of the divisions. Only one club may be entered by any one school, although the students of one or more teachers may combine their work into one club representing the school. Schools having fewer than ten students eligible may enter them for individual awards. All team entries are automatically entered in the Individuals Class.

**CONTEST MATERIAL.** The official contest problem will be found on page 367 of this issue. Only that problem may be used for the contest. Teachers who wish their students to have individual copies of the bookkeeping contest problem may duplicate the contest problem or may purchase reprints of it from the B.E.W. at 2 cents a copy. One copy of the problem reprint will be sent free to teachers on request. (See order blank on page 386. You will note that the contest problem is similar to the practical bookkeeping problems that have been appearing monthly in the B.E.W.)

**INFORMATION ON SOLUTIONS.** The upper right-hand corner of the first page of each solution must bear the following information, clearly printed or typed: Student's name; school name, city, state; teacher's name.

**CLOSING DATE.** The contest closes April 1, 1943. Papers postmarked after midnight of that date will not be eligible for the contest. Please send papers early.

**ENTRY FORM.** Both sides of the official contest entry forms are to be filled out on the typewriter. Be sure to include the data called for on the back of that form. Only *one* copy of the official entry form need accompany your students' papers; but, as that copy *will not* be returned to you, we strongly recommend that a carbon copy be made of the list of students whose papers are being entered in the contest. If you have not received an official contest entry form, fill out and send us, at once, the contest coupon on page 386.

**HOW TO SHIP.** Solutions and all correspondence should be addressed: Department of Awards, THE BUSINESS EDUCATION WORLD, 270 Madison Avenue, New York, New York. Please do not roll or fold papers. Ship by express or first-class mail.

**CONTEST REPORTS.** Prize winners will be notified and prizes awarded as soon as the judges have made their decisions, but no of-

### First-Prize Winners In Last Year's International Bookkeeping Contest

**PUBLIC HIGH SCHOOLS DIVISION:** High School, Decatur, Illinois. *Ida Shapiro.*

**CATHOLIC HIGH SCHOOLS DIVISION:** Notre Dame Academy, Southbridge, Massachusetts. *Sister Marie-de-Loyola, A.S.V. and Sister Eustelle-de-l'Eucharistie, A.S.V.*

**COLLEGES AND PRIVATE BUSINESS SCHOOLS DIVISION:** West Virginia Business College, Clarksburg, West Virginia. *Ruth Ramsey.*

ficial report of the contest can be supplied prior to its publication in the June, 1943, issue of the B.E.W. Contest certificates will be awarded to qualifying students early in May. The entry blank as well as all student papers will be kept at this office.

**CALCULATION OF WINNING SCORES.** Every club, large or small, has an equal chance to win in this contest. The composite score for each competing school will be the sum of three percentages:

1. The percentage of the total enrollment of the class or classes submitting papers. (Example—75 bookkeeping pupils: 72 papers submitted; score, 96 per cent.)

2. The percentage of papers submitted that reach an acceptable business standard. (Example—72 papers submitted: 67 acceptable; score, 93.05 per cent.)

3. The percentage of papers submitted that rank as superior. (Example—72 papers submitted: 13 superior; score, 18.05 per cent.)

The final composite score in this case would be 96 plus 93.05 plus 18.05, a total of 207.1 out of a possible 300 per cent.

**POINTS CONSIDERED IN GRADING.** Students' papers will be judged on the following points: Accuracy, completeness, logical thought, penmanship, attention to instructions, neatness (careful erasures; no marked-over figures; general good appearance), correct spelling, good English.

**OFFICIAL JUDGES.** The contest judges will be: Milton Briggs, Mrs. Claudia Garvey, and Clyde I. Blanchard.

# International Bookkeeping Contest

## OFFICIAL PROBLEM FOR ALL DIVISIONS

Prepared by MILTON BRIGGS

*For Prizes and All Details, See Pages 364-6*

JANSEN'S JELLY HOUSE AND HONEY FARM is an excellent example of co-operative effort in business. Several years ago, Hannah Jansen tried selling honey and home-made jams and jellies to tourists who passed her Wisconsin farm. She had a small one-room building constructed and called it Jansen's Jelly House. This served as her salesroom.

The demand for Mrs. Jansen's products increased steadily from year to year. Mail orders came in large numbers, and finally retail storekeepers and proprietors of tea rooms and gift shops began to call for her merchandise in wholesale lots. This led Mrs. Jansen to share her business, and her profits, with her neighbors. Today they come from miles around to add their home-made delicacies to the products of Mrs. Jansen's farm.

The small salesroom has grown to a large packing plant, and more than a score of em-

ployees handle the growing business. Just now, business is booming because of the demand for honey as a substitute for sugar.

In this problem you are to keep the business records of Jansen's Jelly House and Honey Farm during January. The trial balance shown here is a summary of the ledger accounts after closing of the books on December 31.

### Instruction 1

Open ledger accounts and enter the balances shown. Allow four lines for each account, including the title, except Sales; allow seven lines for the Sales account. Use January 1 as the date for each balance, and place a check mark (✓) in the folio column.

You are to use five books of original entry to record the transactions during the month. These five books are illustrated in Figures 1, 2, 3, 4 and 5.

Figure 1 PURCHASES JOURNAL

Date	L.F.	Account Credited	Address of Creditor	Terms	Order No.	Amount Credited	Purchases Debited

Figure 2 SALES JOURNAL

Date	L.F.	Account Debited	Address of Customer	Terms	Sale No.	Amount Debited	Sales Credited

Figure 3 CASH RECEIPTS JOURNAL

Date	L.F.	Account Credited	Explanation	Amount Credited	Cash Debited

Figure 4 CASH PAYMENTS JOURNAL

Date	L.F.	Account Debited	Explanation	Amount Debited	Cash Credited

Figure 5 GENERAL JOURNAL

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# JANSEN'S JELLY HOUSE and HONEY FARM

Hannah Jansen, Proprietor

POST-CLOSING TRIAL BALANCE

December 31, 1942

1	Cash	1,007 84	
7	Andersen & Olson	128 12	
19	Betty Browne Novelty Shops	322 94	
32	Polly Durling	154 66	
41	Nancy Eaton Tea Room	19 68	
47	S. S. Pierce & Sons	475 10	
53	Union for Good Works	108 16	
59	Reserve for Bad Debts		147 34
60	Merchandise Inventory	8,012 66	
61	Packing Supplies	144 30	
62	Packing Plant Fixtures	3,019 00	
63	Reserve for Depreciation of Packing Plant Fixtures		603 80
64	Farm Equipment	1,780 00	
65	Reserve for Depreciation of Farm Equipment		712 00
66	Office Equipment	1,500 00	
67	Reserve for Depreciation of Office Equipment		100 00
68	Land	10,000 00	
69	Buildings	19,000 00	
70	Reserve for Depreciation of Buildings		1,800 00
72	Janet Ainsley		73 52
77	Carol Francis		85 64
79	Florence Gibbons		23 94
80	Martha Hargreaves		8 92
86	Notes Payable		4,000 00
88	Mortgage Payable		9,000 00
89	Hannah Jansen, Capital		29,117 30
		45,672 46	45,672 46

## Instruction 2

On regular bookkeeping paper, or on white paper 8½ by 11 inches, prepare books of original entry similar to the illustrations. Then make entries for the transactions that follow. (To make this problem the proper length, some of the transactions that would normally take place have been omitted.) *All entries must be made with pen and ink.* You may use both sides of your paper, and all available space.

Other accounts to be opened in the Ledger, in addition to those listed in the Post-Closing Trial Balance and those for new customers or creditors, are: Notes Receivable, Federal Old Age Insurance Taxes Payable, Sales, Returned Sales and Allowances, Purchases, Returned Purchases and Allowances, Advertising Expense, Freight Outward, Light and Power, Salaries and Wages, Social Security Taxes, Interest Expense.

## The Transactions

January, 1943

- 2 Received checks in the morning mail from customers, to apply on account:

S. S. Pierce & Sons .....\$300  
Betty Browne Novelty Shops ..... 100

- 2 Purchased from Martha Hargreaves, 16 Quaker Lane, 144 tumblers of jelly @ \$.12½. Invoice No. 43-1, on account 30 days.

- 4 Sold on account, net 30 days, as follows:  
Andersen & Olson, Newtonville

1 carton Crabapple Jelly ..... \$2.45  
2 cartons Apple Jelly .....@ 2.35  
3 cartons Jansen's B-Line Honey ..@ 2.16  
1 carton Jansen's Superior Honey ... 5.04

Union For Good Works, Madison

2 cartons Jansen's B-Line Honey ..@ 2.16  
2 cartons Jansen's Superior Honey ..@ 5.04  
(Number charge sales in consecutive order, beginning with 43-100.)

- 5 Cash sales to date total \$178.04.

- 6 Gave Carol Francis a check for \$50 in partial payment of her statement of account.

- 7 Purchased a supply of cartons and corrugated paper from John D. Waring Company, on account, \$28.72. (Debit Packing Supplies.)  
(The Purchases Journal in this bookkeeping system is used for a record of the purchases of merchandise on account only.)

- 8 Purchased from Carol Francis, 670 River Road, 72 tumblers jelly @ \$.14. Invoice No. 43-2, on account 30 days.

- 9 Sent Janet Ainsley a check for \$73.52 in full



- settlement of her account, and paid Martha Hargreaves the amount due her on January 1.
- 11 Andersen & Olson sent a check for \$128.12 to pay their account to January 1.
  - 12 Cash sales since January 5 total \$278.43.
  - 13 Bought 144 tumblers of jelly @ \$.12½ and 72 jars of jam @ \$.25 from Janet Ainsley, 643 President Boulevard. Terms net 60 days. Invoice No. 43-3.
  - 14 Sent a check for \$18.50 to *Contentment* magazine, charge for advertising in the Christmas issue. (No previous record of the charge has been made.)
  - 14 Bought five-pound pails for packing honey from George Piechowski, \$35. Did not pay cash.
  - 15 Six of the jars of jam in the lot received from Janet Ainsley on January 13 were found to be broken when they were unpacked. Miss Ainsley has agreed to accept responsibility for the amount of this damage, and allow us credit.
  - 16 Paid employees' wages for two weeks, \$843.62, less 1% for the employees' share of the tax for old-age benefit purposes. (In the Cash Payments Journal, debit Salaries and Wages for \$835.18; in the General Journal debit Salaries and Wages and credit Federal Old Age Insurance Taxes Payable for 1% of \$843.62.)
  - 16 Recorded Mrs. Jansen's liability of \$8.44 for her share of the Federal tax for old-age benefit purposes. (Debit Social Security Taxes and credit Federal Old Age Insurance Taxes Payable in the General Journal.)
  - 18 Sold merchandise on account, net 60 days, as follows:
 

Sherridan Hotel, Chicago .....	\$103.50
Holiday Inn, Fairhaven .....	76.33
S. S. Pierce & Sons, Detroit .....	156.72
Betty Browne Novelty Shops, Milwaukee	36.94
  - 18 Paid freight and express charges on today's shipments to customers, \$28.34.
  - 19 Cash sales since January 12 total \$346.93.
  - 21 S. S. Pierce & Sons reported a shortage in their shipment of January 18 amounting to \$7.70. Mrs. Jansen has agreed to credit their account.
  - 22 Purchased at an auction sale a set of wooden file drawers for use in keeping office records. Paid cash, \$15.
  - 23 Received payment in full from Holiday Inn covering their purchase of January 18.
  - 23 Paid Florence Gibbons balance due January 1.
  - 25 Received a check for \$3 from the American Railway Express Company, rebate for overcharge on shipment of January 18.
  - 26 Received a 60-day promissory note from S. S. Pierce & Sons in full settlement of the balance of their account. The note bears interest at 5½%.
  - 27 Paid the Third National Bank \$18.73 to cover interest due on notes.
  - 28 Cash sales since January 19 amount to \$597.02.
  - 30 Paid packing plant electricity bill \$37.04. (Debit Light and Power.)
  - 30 Purchased new scales for the packing plant from Parker's Packing Supplies Company, Chicago, \$27.50. Paid cash. (Debit Packing Plant Fixtures.)

### Instructions 3, 4, 5

3. Total and rule your Purchases Journal, Sales Journal, Cash Receipts Journal, and Cash Payments Journal.

4. Post all the books of original entry.

5. Make a trial balance.

For the contest, submit the five books of original entry and the trial balance taken at the end of January. Do *not* send the ledger.



## New England Business College Convention Held

THE NEW ENGLAND BUSINESS COLLEGE ASSOCIATION, at its annual meeting held November 27 and 28 in Boston, discussed "Business School Problems in the War Effort." Among the speakers were John Archibald, Salem (Massachusetts) Commercial School; Harold Post, Post Junior College, Waterbury, Connecticut; Harry U. Quinn, Lowell (Massachusetts) Commercial College; Agnes Seavey, Auburn Maine School of Commerce; Albert Fisher, The Fisher School, Boston; and Clark F. Murdough, Edgewood (Rhode Island) Secretarial School.

New members elected to the Association at the meeting were the Kinyon Commercial School, Pawtucket, Rhode Island; Herbert E. Petzold, McIntosh School, Lawrence, Massachusetts; and Eugene Jalbert, McIntosh Business College, Dover, New Hampshire.

The following officers were elected:

*President:* Mary A. O'Neill, Bristol (Connecticut) Secretarial School.

*Vice-President:* George E. Bigelow, Principal, Brockton (Massachusetts) Business College.

*Secretary-Treasurer:* Clark F. Murdough, Principal, Edgewood (Rhode Island) Secretarial School.

*Executive Committee:* John L. Thomas, Thomas Business College, Waterville, Maine; Sanford L. Fisher, The Fisher School, Boston; Charles S. Oak, Northampton (Massachusetts) Commercial College.

O. R. WESSELS has been appointed administrative assistant in the civilian training section of the War Production Board, Washington, D. C. Mr. Wessels has been a member of the faculty of the Iowa State Teachers College, Cedar Falls, for the past two years. He formerly headed the commercial department of the Thomas Jefferson High School at Council Bluffs, Iowa.



# Experience Through

TRESSA SHARPE and

**T**HE best gift you can give your graduates is experience that will help them to obtain positions. Employees are needed who can turn out the work of the office quickly and efficiently. Since the ability to adjust themselves quickly on the job is essential when our students go job hunting, we must try to give "in-training" experience until we are able to work out a co-operative employment plan.

How can we provide this training and experience? The logical solution is a course in secretarial office practice or office machine practice.

This course is not offered in some high schools, because some teachers and administrators believe that sufficient skill cannot be developed in a one-semester course. After watching the classes in operation, and observing the results over a period of time, we do not agree with many authorities that pupils must become skilled operators on all office machines in order to make the course worth while.

We have found that, in a one-semester course, "a modest amount of basic operating skill" can be developed on the machines in most general use in our community.

In initiating a course of this type, purchasing should not be done indiscriminately. In many instances, accurate data regarding machines in use in your community can be obtained from office-machine agencies that serve your territory.

## *Collecting Equipment*

The three classes of machines in most general use are calculators, duplicators, and voice-writing machines. Since virtually all schools possess some type of duplicating machine, an adding machine, and typewriters, these can be used to form the nucleus of a course in office machine practice.

When it was first decided to teach the use of office machines in Gary, we had little money

to spend on equipment, but an inventory, surprisingly, revealed a few Calculators, two Comptometers, a Multigraph, an adding machine, a stencil duplicator, and a flat-bed Ditto. These were brought into one classroom. The administration consented to the purchase of a fluid duplicator and some filing equipment.

Later, at the Board of Education offices, we found a voice-writing machine that was not in constant use and that could be shared. The transcribing unit was placed in the machine practice classroom, and the dictating and shaving units were left in the director's office. The secretary of this director gives the instruction in the use of these two units.

We conceived the idea of using several up-to-date textbooks in constructing our course of study. These textbooks form a classroom library. A number of other reference books are on reserve in the school library. Many of the machine companies furnish free copies of instruction booklets and pamphlets.

## *The Use of Guide Sheets*

Of necessity, the subject matter must be flexible so that it can be adjusted readily to the equipment available and to the needs of the community. The course of study in Gary consists of job or guide sheets for each machine or unit of work.

Guide sheets are available for the stencil duplicator, flat-bed rotary Ditto, Standard Fluid Process Duplicator, Multigraph, Burroughs Calculator and Comptometer, Monroe Adding Calculator, Burroughs Adding Machine, and transcribing machine; and for the training of file clerks, switchboard operator, head clerk and receptionist, and duplicator assistant.

In the preparation of these guide sheets, business offices were visited, and the suggestions received were made a part of each unit of work.

Our machine practice is a one-semester course meeting each day for a 55-minute period. The number of students is limited to eighteen or twenty. Since a minimum of equipment is available, the rotation plan of instruction is used.

# Office Machine Practice

MARGUERITE GOHDES

This plan develops the ability to carry a job to completion without detailed supervision by the teacher. Students move about freely, obtain their own materials and care for their own machines, meet dead lines, and make an effort to understand fellow workers. These activities develop initiative.

Students are given guide sheets for each unit of work. These guide sheets contain references, minimum and supplementary assignments, standards, and "helpful hints." Students are required to read the instruction sheets carefully and to perform the work in the order outlined, with very little help from the teacher or from pupils who have just completed the unit. The development of the ability to carry a job through to completion on the student's own responsibility and initiative should be an important part of office training.

The guide sheet for the stencil duplicator includes the cutting of stencils; the use of the 'scope, various styli, screen plates, and lettering guides; the running of copies; the use of slip-sheets; the labeling and filing of stencils; and the care of the machine.

The supplementary work for this unit consists of jobs for school offices and teachers. Much of this work comes to the machine-practice class in rough draft. Students organize the material before putting it in final form. All work must meet certain definite standards; work of inferior quality is not released.

Guide sheets are carefully prepared, with instructions clearly and precisely given. For example, for the flat-bed Ditto the following headings are used on the guide sheet:

References (books available in our collection, with page numbers)

Materials (listed in detail)

Minimum Assignment

Supplementary Assignment

Standards for Minimum Assignment

Standards for Supplementary Work

General Instructions in Preparing Master Conditioning and Caring for Roll

Running Copies

Care of the Machine

The unit for the flat-bed Ditto was worked

out in co-operation with one of the leading local industries. Samples of forms and reports frequently duplicated by this company are reproduced by the students learning how to operate this machine. These assignments require the use of Ditto pencils, ink, carbon, and ribbon. Ditto ink printed masters of other material furnished by the Ditto Company are also included. The supplementary assignment consists of work for teachers and offices. This work must meet business standards in order to be acceptable.



## *Practical Office Training*

Although we do not have a switchboard, students are assigned to one of the school offices for at least two weeks so that they may get experience in using the telephone. Effective teaching material for this unit can be obtained from the telephone company.

In the filing unit, we teach the rules of indexing and alphabetic filing. The Library Bureau cards and letters are used. For supplementary work, the students keep the instructor's files up to date. Each student must pass an alphabetizing test when the unit is finished.

The standard instruction course, published by the manufacturer of our transcribing machine, is used to teach the operation of this machine. Two weeks are spent on this unit; not all the records can be transcribed, but because most machine-practice students are good typists and have a fair command of English, they will be able to master the fundamental principles of the machine. A test record must be transcribed at the end of the unit.

In the two weeks allotted to the Calculator or Comptometer, speed cannot be developed, but a knowledge of the four fundamental processes, addition, multiplication, subtraction, and division, can be given. A few problems on two-digit addition, split addition, multiplication, left-to-right multiplica-

TRESSA SHARPE and MARGUERITE GOHDES teach in Gary, Indiana, Miss Sharpe in the Horace Mann School and Miss Gohdes in the Froebel School. Both have had office experience, and both are chiefly interested in placement and follow-up work with graduates. Miss Sharpe is a member of Pi Omega Pi and a former officer of the Chicago Area Business Education Directors Association. Miss Gohdes is a member of Beta Gamma Sigma and Phi Chi Theta. Miss Sharpe received the M.A. degree from Columbia University, and Miss Gohdes, the M.S. in Education from the University of Southern California.

tion, accumulative and stroke-wheel multiplication, subtraction, division, and multiplication over a fixed decimal point can be covered in the time allotted.

A booklet, "Short Cuts," from the Burroughs Adding Machine Company is used in the adding-machine unit. In learning to operate the adding machine by this method, the student is laying a foundation for the use of the bookkeeping machine.

### *Keep the Class Learning*

Much of the duplicating work of the school can be handled by this class. Some of the work done consists of tests, record cards, programs, reports, school newspaper, tickets, announcements, etc. Working for various teachers and for the school offices offers many opportunities for real job experience.

In using this method of teaching office practice, extreme care and effort must be exercised in order to keep the class constantly learning and to prevent it from slipping into routine production. By requiring that teachers file requisitions from three to five days in advance of the time work is needed, it can be spaced properly and an excessive amount of production work at one time avoided. Grades are given the students by those teachers for whom the work is done.

The student who is acting as head clerk and receptionist (this job rotates every two weeks) receives the work as it comes in from teachers and offices; checks or makes out requisition sheets; records the job numbers, machine to be used, number of copies, date wanted, etc., in the Job-Record book; assigns the work to students; proofreads master copies or stencils; records date work is finished; and returns it.

This contact with teachers and pupils develops the ability to meet and work with people. As a part of this assignment, each student is required to read at least one of the many good books on office conduct, getting and keeping a job, office management, grooming for the job, etc.

Each student must interview a receptionist, a switchboard operator, or some other office worker. He tries to find the answers to some of the following questions: What type of training is necessary for the job? What are its advantages and disadvantages? What are the pleasant and unpleasant features? Do the pleasant features outweigh the unpleasant? What are the chances for promotion? What is the beginning salary, top salary, working day, etc.?

If the enthusiasm of the students participating is any indication of success, we feel that our course has been worth while. This enthusiasm has continued after graduation, for many of our students come back to tell us how helpful the course has been. Although this is only a one-semester subject and we do not have all the equipment we should like to have, we feel that the course as now presented meets the needs, interests, and abilities of our students. And last, but not least, it gives to our students that experience which somehow breaks the shackles of fear, timidity, and lack of confidence in themselves when stepping out into the business world for the first time.

THE books listed below were chosen by 200 Rochester businessmen from more than 100 suggested titles for a "model office library."

*Webster's Collegiate Dictionary*, Merriam.

Laird, *The Psychology of Selecting Employees*, McGraw-Hill.

Barnard, *The Functions of the Executive*, Harvard.

Dimnet, *The Art of Thinking*, Simon and Schuster.

Graham, *The Interpretation of Financial Statements*, Harper.

Brown, *Business Executive's Handbook*, Ronald.

Crumbaker, *Organizing and Financing Modern Business*, Wiley.

Mangan, *The Knack of Selling Yourself*, Dartnell.

Alford, *Cost and Production Handbook*, Ronald.

—*Publisher's Weekly*.

# Classroom Psychology For Shorthand and Typing

LOUIS A. LESLIE

*THE purpose of this series is to present very briefly some points of skill psychology upon which psychologists are in agreement, and to suggest the practical classroom applications of these points. Reference to specific authors will not be given, as the material presented will be only that on which there is agreement.*

**S**KILLS are not most efficiently learned through repetition, as was formerly believed. Skills are most efficiently learned through re-creation. What is the difference?

We have repetition when the learner merely writes a given shorthand outline ten consecutive times; we have re-creation when the learner writes the given shorthand outline ten times, each writing occurring in a different context.

When the learner writes the same outline ten consecutive times, he might almost as well have a rubber stamp made of the outline and stamp the outline ten times on the paper. When the learner writes the outline ten times by using it in ten different sentences, it is necessary to re-create the mental concept each time. The learner *performs* the outline ten times instead of merely repeating it ten times. He habituates himself to the re-creation and performance of the outline in differing conditions, which is a very different matter from repeating the outline in isolation.

This brings in another factor psychologically. It is well known now psychologically that the performance in isolation of the various parts of a skill act is the least efficient way to learn the skill act. The skill act should be learned and practiced in units as large as the nature of the skill permits. Parts of the skill practiced in isolation very often fail to function when it is attempted to combine them in the skill.

Every shorthand teacher has bewailed the common difficulty experienced by the pupil who writes correctly every brief form when the forms are dictated as a word-list test but

who makes errors ten minutes later on the same brief forms when they are dictated in context. This is usually caused by the practice of the brief forms in isolation rather than in context. When learned in isolation, they function in isolation; when learned in context, they function in context.

Thus, because of both the factors mentioned, it is far more efficient to plan your teaching to get re-creation rather than repetition—which also, in shorthand and typing, will give the further advantage of practice in the type of context in which the outlines will eventually be written.

Although only shorthand has been mentioned, everything that has been said is equally true of typing. More and more the trend in typing has been, very properly, toward the use of contextual material. Only twenty-five years ago, typing books required the learner to devote many hours of practice time to the practice of at least a line of each word. Then the textbooks began to give lines composed of different words or of repetitions of groups of several words.

Today, most modern typing books give relatively little isolated word practice of any kind; most of the practice material is given with the sentence as the smallest unit. The psychologist knows why the paragraph provides more effective typing practice than the sentence and why the sentence is better than the line of isolated words—the typing teachers have been finding out the hard way, but they have been finding out.

Still another of the many reasons why repetition is so much less effective as a skill-learning device as compared with re-creation is the value of recall and spaced practice periods compared with continuous practice periods.

We have all explained to our pupils many, many times that one hour a day at the typewriter for 100 days will do more good than



ten hours a day for ten days. The same thing is true in the small divisions of learning. The shorthand learner, for example, gets more good by writing a given outline in a different context once each day for ten days than he will by writing the same outline ten consecutive times on the same day.

Part of the added value comes in the occurrence of the word in the *different* context each time, and part of the value comes because of the lapse of time between writings and the subsequent recall. Most of the things we know about the most efficient ways to learn skills are thus linked together. If we use the efficient procedure, we gain in several ways at once; if we use a less efficient procedure, we lose in several ways at once!

In this instance our course is clear. To obtain the maximum of re-creation with the mini-

mum of mere repetition, we should avoid isolated word drills in shorthand or typing, giving the preference to sentences as against isolated words, to paragraphs as against sentences, and to entire letters or articles as against paragraphs. Fortunately, most modern textbooks have been tending in this direction for many years, and the teacher who is aware of the factor explained above will know how to make the best use of the newer textbooks.

The facts as given here are generally agreed to be correct by psychologists who have given special attention to the development of skill. Their reasons for agreeing on these facts differ somewhat, and the next article of this series will be a brief discussion of the processes that go on within the learner when a skill is learned, and of the meanings of those processes to the teacher.



## Private Business Schools War Emergency Council Meets

THE first meeting of the War Emergency Council of Private Business Schools was held at Chicago, Illinois, on December 30. This Council, which consists of fifteen board members and six alternates, was created by a resolution passed by the Southwestern Private Commercial Schools Association at Dallas, Texas, last October. Its board represents the entire private business school field, five members having been elected by the American Association of Commercial Colleges, five members by the National Association of Accredited Commercial Schools, and five members by independent private business schools. The following is a list of the members of the board and the alternates:

### *To represent the National Association schools:*

H. E. Barnes, president, Barnes School of Commerce, Denver.

Dr. P. S. Spangler, president, Duffs-Iron City College, Pittsburgh.

Dr. B. F. Williams, president, Capitol City Commercial College, Des Moines.

Dr. E. M. Hull, president, Banks College, Philadelphia.

E. G. Purvis, vice-president, Strayer College, Washington, D. C.

*Alternates:* H. N. Rasely, vice-president, Burdett College, Boston; A. F. Tull, president, The Business Institute, Detroit.

### *To represent the American Association schools:*

Ben H. Henthorn, president, Kansas City College of Commerce, Kansas City, Missouri.

C. W. Woodward, president, College of Commerce, Burlington, Iowa.

C. M. Thompson, president, Thompson College, York, Pennsylvania.

A. B. Chenier, president, Chenier Business College, Beaumont, Texas.

R. C. Anderson, president, Boise Business University, Boise, Idaho.

*Alternates:* J. I. Kinman, president, Kinman Business University, Spokane, Washington; E. O. Fenton, president, American Institute of Business, Des Moines.

### *To represent independent schools:*

T. G. O'Brien, president, Drake Business Schools, New York City.

G. A. Spaulding, president, Bryant and Stratton Business Institute, Buffalo, New York.

Allen Moore, president, Chillicothe Business College, Chillicothe, Missouri.

S. L. Fisher, president, Fisher Business School, Boston.

E. B. Hill, president, Hill College, Woonsocket, Rhode Island.

*Alternates:* Nettie M. Huff, president, Huff College, Kansas City, Missouri; L. T. Nichols, president, Draughon's Business College, Oklahoma City.

The primary purpose of the Council is to make all Federal and state officials conscious of the educational facilities available in the private business-school field and to devise ways



H. N. RASELY

and means whereby these excellent facilities may be utilized in a larger measure during this period of national emergency.

At the meeting, which lasted the entire day, definite programs were agreed upon with reference to such vital matters as the type-

writer situation and W.P.B.; the request of the U. S. Office of Education for a supplementary appropriation to train clerical workers in public schools; the clerical-training program of the War and the Navy Departments; the free full-time clerical-training program with salary, under the U. S. Office of Education; pre- and post-induction clerical-training programs; the training programs of N.Y.A., the War Manpower Commission, and the Rehabilitation of Disabled Veterans.

The following men were elected officers of the Council: president, H. N. Rasely, Burdett College, Boston; vice-president, E. G. Purvis, Strayer College, Washington, D. C.; secretary, C. W. Woodward, College of Commerce, Burlington, Iowa; treasurer, T. G. O'Brien, Drake Business Schools, New York City.

The Finance Committee is under the chairmanship of G. A. Spaulding, of Bryant and Stratton Business Institute, Buffalo, New York. Dr. J. S. Noffsinger, of Washington, D. C., is the Council's Washington representative.

Among the outstanding data presented to the Council for its consideration were the following:

1. There are now approximately 1,800 bona fide private business schools in the United States.
2. These schools are located throughout the forty-eight states and the District of Columbia in practically every city of 10,000 population and over.
3. These schools have in their employ over 11,000 trained and experienced teachers.
4. The current enrollment in these schools is approximately 125,000 day students.
5. The student capacity of the schools is slightly more than 250,000.
6. The equipment and the staff of most schools are adequate to give successfully the basic clerical courses.
7. If the basic clerical courses are streamlined and made intensive, competent typists, stenographers, bookkeepers, and other clerical workers could be produced in four months. This would make the annual

capacity of the private business schools more than 750,000.

8. As long as an adequate number of well-staffed and well-equipped business schools is available throughout every section of the United States, is it not in the public interest for Congress to include private business schools in any war-emergency measure which would provide special funds to expand clerical training facilities?

9. The present shortage in the number of civilian clerical workers is due to the fact that the Federal Government has failed to use fully the training facilities now available to produce such personnel.

There is a widespread belief that an organization such as this War Emergency Council has long since been overdue within the private business-school field. It is the stated purpose and determination of its officers to make the facilities of the field 100 per cent available to the all-out war efforts of the country.

MISS J. FRANCES HENDERSON, assistant professor of business education, Oklahoma A. & M. College, Stillwater, has been recalled to the college from a leave of absence because of a faculty shortage. She has been studying for the doctorate at the University of Southern California, under Dr. E. G. Blackstone.

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## Business Educators In the Service

### ARMY

C. V. Casady  
Harold Eglinger  
Merlin H. Gander  
O. L. Guyer  
Floyd H. Hanson  
H. W. Hines, Jr.  
Sheldon E. Laurance  
Thomas S. Lodge  
A. J. Perko  
Vincent Saia  
Jake H. Sheffy  
Clarence E. Shumate  
Jerry J. Sitta  
Marcus M. Stewart  
Paul Sweeney  
Wilbur Wearly  
Guy H. Weaver  
Henry G. Weisbrad  
John W. Wood

### NAVY

Thomas Gardner  
Jack Ver Lee  
William J. Masson  
Arnold Mehlhoff  
Franklin F. Moore  
Earl G. Nicks  
Charles R. Spindler  
George J. Terry  
A. E. Tuohino  
A. C. Watson  
Robert Young

### COAST GUARD

Howard Cobb  
  
WAVES  
Ruth Burdett

### MARINES

Charles L. Drumrine

★ ★ ★ ★ ★ ★ ★ ★ ★ ★

# Personal Data Sheets

LT. E. G. ERIKSEN

DURING the past few years it has been increasingly apparent to me that few graduating students know how to apply properly for job opportunities. One of the greatest weaknesses of these applicants is that they lack training or knowledge of how to present their qualifications in proper form to obtain jobs for which they are qualified. For this reason, it is my opinion that we instructors should devote more time and effort to this phase of student training.

The Edlunds say, "I have yet to talk with persons seeking employment who have not overlooked some hidden assets which would be valuable to prospective employers."<sup>1</sup>

A data sheet of the proper type is used by very few students. For that reason, we in the Wayne University Business Administration Department give to each student a form containing a rough outline of what we consider the essentials of his past history.

During the earlier part of the college student's term, we try to impress upon him the importance of getting this material ready for later use. We attempt to get together small groups, such as fraternities or our advisees, and ask them to write about their activities to the present date. It is surprising to find out how long it takes the average student to make up a satisfactory personal inventory sheet. Usually three or four attempts are necessary before his material does justice to himself.

The Edlunds also say, "They can get the job they want, for which they are qualified, provided only that they present their story properly to enough employers who can use their ability."<sup>2</sup> When we give a student a blank form, we request that he use it as a model to write up his own form, being careful to consider his activities that are of importance to an employment manager. Many students find little to write about themselves until they have given

many hours of study to the problem. We suggest that they consult such able authorities as the Edlunds, G. J. Lyons, and H. C. Martin,<sup>3</sup> or a person experienced in personnel problems. The Edlunds and Lyons and Martin books should be read by all persons seeking employment, for they are rich with suggestions containing many practical ideas useful to the applicant. They should be a necessary part of the equipment of every instructor who is responsible for helping young students find available job opportunities.

The data sheet we use at Wayne University has the following headings: Education (high school and college); Business Experience (janitor, paper boy, office worker, etc.); Army Service; Publications or Writings; Hobbies and Interests; Membership in Societies; Personal Data (with Army draft number); References (social, business, school).

Lyons and Martin suggest the title, "What Am I?" or "My Personal Balance Sheet,"<sup>4</sup> for the inventory sheet. They list assets and liabilities under the following headings: physical, mental, appearance, personality, experience.

The chapter on "Where Do I Fit?" is a "must" for every person who is seeking employment for the first time.

The Edlunds' list of basic principles for individual preparation for job finding is also helpful. The most important of these are as follows:

<sup>1</sup>G. J. Lyons and H. C. Martin are the authors of *The Strategy of Job Finding*, Prentice-Hall, 1940.

<sup>2</sup>*Ibid.*, page 49.

LT. EDWARD G. ERIKSEN (U.S.N.R.) is assistant to the personnel officer, Office of Supervisory Cost Inspector, Fourth Naval District. Before the war, he was assistant professor of accounting and business administration at Wayne University, Detroit. He has also taught at the University of Minnesota and in high schools in the state of Washington, and he holds degrees from the universities of those two states. He is a member of several professional organizations and has contributed articles to the B.E.W. and to other professional magazines.

<sup>3</sup>S. W. and M. G. Edlund, *Pick Your Job and Land It*, Prentice-Hall, 1938, page 10.

<sup>4</sup>*Ibid.*, page 1.

1. Determine what you want to do and whether you are qualified to do it.
2. Plan your campaign.
3. Appeal to the self-interest of your prospect.
4. Go after a specific job, showing how your experience qualifies you for consideration.
5. List all your assets with specific examples of your abilities.
6. Get attention by being different.
7. Be sure to present yourself to enough sources.<sup>5</sup>

These give some idea of the basic things to consider in a data sheet. Of great importance to the applicant is an attempt to make his report show evidence of unusual ability.

The student should bear in mind that employment opportunities should be considered always from the point of view of being mutually beneficial. Obtaining a position is considered by many to be the result of luck, or "pull" through some friendly relationship. This is fallacious.

Instructors should always stress the point that the most successful job applicants are those who sell themselves so well that their future employers can't afford not to employ them for fear of losing a profitable investment.

### *Some Interesting Examples*

It might be well to give a few examples of the effectiveness of historical record sheets. I remember one graduate in particular who was having considerable trouble in obtaining employment in 1939. In fact, he spent five months without any real success. His approach to the problem had been through friends who obtained interviews for him. In these interviews he did not favorably impress the employer, because his approach was definitely faulty. He expected the employment manager to discover him and to pry out what material he desired.

This student forgot the basic principle of "selling yourself" through listing advantages to make his employment particularly profitable to his employer.

After giving careful consideration to his personal record, we helped him construct a satisfactory data sheet. We discovered he had several accomplishments that he had neglected to mention in any of his interviews. Several of

these showed definitely that he had some executive ability. His participation in college activities also showed he had been able to get along with others and hence, presumably, would adjust himself when employed. This student found several job opportunities when he approached the problem through objective, scientific planning.

We have had several students recently who, because of scientific planning, obtained positions for which ordinarily they would not have been considered qualified. But the employment managers selected these neophytes for advanced positions simply because they gave the best evidence of their scientific training and ability.

We usually find that when opportunities for employment are available, the student who shows definite planning in the presentation of his case, as well as indications that his employment will probably profit the employer, has little difficulty under normal conditions.

The advantages of preparing a data sheet are numerous.

1. It tends to make the student organize and systematize his personal record. It indicates self-analysis by the applicant. The difficulty with many applicants is their unwillingness to find out about themselves or the needs of the job for which they are applying. In this day of specialization, every person must be prepared. He must also give evidence of this.

The fact that large industrial companies and the Army and the Navy keep detailed information about members should make apparent to a student the desirability of listing his abilities and previous activities in detail.

2. The data sheet is a definite help in the interviewing procedure, for it saves the time of both employer and applicant. All pertinent data is available at a glance. The oral interviewing procedure usually starts after the qualifications check with those needed for a particular position. Hence, those who do not seem to be qualified are not interviewed.

3. Preparing a data sheet helps the applicant in the oral interview. The sheet is a preview and acts as a training ground to prepare for the oral interview, which is dreaded by most applicants. When the personal interview is scheduled, the student is prepared with answers, for he has given considerable forethought to it.

4. The data sheet forms a permanent record that can be filed by the employment man-

<sup>5</sup>S. W. and M. G. Edlund, *op. cit.*, page 29.

ager for future references. If a need arises in the future for an employer of the applicant's qualifications, the personnel manager can quickly refer to the applications on file.

In conclusion, I might say that during such unusual times as the present it is true that almost anyone can get a job, but it is equally evident that the plums go to the individuals who have the ability to demonstrate the history of their superior training or work. The results of a planned effort usually pay big dividends. Finally, we counselors must not consider our work done when we leave the classroom but must strive to help our students obtain the opportunities they deserve.

Personal data sheets alone cannot make for success, but they do open the door to it.

According to United States Navy Regulations, Article 113, it is necessary to state that the views contained herein are the private ones of the writer and are not to be construed as official or reflecting the views of the Navy Department or the naval service at large.

## New O. B. E. Chapter

A NEW CHAPTER of the Order of Business Efficiency, sponsored by the BUSINESS EDUCATION WORLD for outstanding business students, has been installed at William Penn Senior High School, York, Pennsylvania, reports Miss Ursula A. Ernst, the teacher sponsor. Twenty charter members were selected from the A students holding Senior Certificates of Achievement, or Certificates of Superior Achievement, earned by successfully solving the bookkeeping problems regularly published in the BUSINESS EDUCATION WORLD.

Miss Ernst reports that fifteen of the charter members are doing part-time work in school and spending part of their time in offices. Many of the members also give extra time in school departments.

As a business sponsor, the York chapter has Edmund H. Senft, C.P.A., who discussed the income tax at the club's first meeting in January. S. Gordon Rudy, director of business education in the school, is a school sponsor with Miss Ernst.

## N. A. B. T. T. I. to Meet February 26-27

FINAL REPORTS of several committees on policies in business education will be presented at the St. Louis meeting of the National Association of Business Teacher-Training Institutions, to be held at the Mark Twain Hotel, February 26 and 27, and several outstanding speakers will address the various sessions of the convention.

Earl P. Strong, of the Federal Office of Education, will discuss failures in business education as revealed by the war; and Dr. Thor

W. Bruce, director of recruiting for the Ninth U. S. Civil Service District, will speak on "The Essentials of Wartime Leadership."

Max Keith, of Indiana University, will present his study of the member institutions of the Association. Institutions engaged in extraordinary educational efforts connected with the war will be discussed.

Lloyd W. King, executive secretary of the American Textbook Publishers' Association, will speak at the luncheon.



PAUL O. SELBY  
President



EDITH WINCHESTER  
Vice-President



H. M. DOUTH  
Secretary



W. A. LARIMER  
Treasurer



# The Arithmetic and Law of the Social Security Act

R. ROBERT ROSENBERG, Ed.D., C.P.A.

*THE following unit, the third and last of this series, explains the law and arithmetic involved in Federal unemployment compensation under the Social Security Act and presents a timed drill for pupil activity. The correct answer is shown in parentheses after each problem in the learning exercises, and illustrative problems are explained in detail.*

## Federal Unemployment Compensation

THE Unemployment Division of the Social Security Act provides for a Federal tax on employers. The entire pay roll of employers of eight or more persons is taxed 3 per cent, except wages in excess of \$3,000 a year to any one employee. The Government, however, allows a deduction up to 90 per cent of the Federal tax to be paid as the state tax into a Government-approved state unemployment compensation fund, provided, however, that the deduction from the Federal tax shall not exceed the amount of the state tax (except for merit rating).

### Illustrative Problems

1. A state unemployment compensation law provides for a tax of 3 per cent on all wages paid by an employer of eight or more persons on each of twenty or more days in twenty or more consecutive weeks in a taxable year. The tax does not apply on wages in excess of \$3,000 to any one employee in one year. Find the total tax paid by an employer whose taxable pay roll for one year is \$240,000. The Federal tax is 3 per cent.

#### SOLUTION

State tax . . . . . 3% of \$240,000	\$7,200
Federal tax . . . . . 3% of \$240,000	\$7,200
Less 90% of \$7,200 (Federal tax)	6,480
Net Federal tax . . . . .	720
Total State and Federal tax . . . .	\$7,920

2. An employer's taxable pay roll for one year was \$84,000. If the state tax was 3.5 per cent, of which the employer paid 2.5 per cent and the employees 1 per cent, how much total unemployment tax would the employer pay? The Federal tax is 3 per cent.

#### SOLUTION

State tax paid by employer:	
2.5% of \$84,000 . . . . .	\$2,100
Federal tax: 3% of \$84,000 . . . . .	2,520
Less 90% of \$2,520 (Federal tax)	2,268
Net Federal tax . . . . .	252
Total State and Federal tax . . . . .	\$2,352

Since the total state and Federal tax is less than the Federal tax of 3 per cent of the pay roll, the difference between the \$2,520 (Federal tax) and the \$2,100 (state tax), or \$420, would have to be paid to the Federal Government.

The total state and Federal tax paid by the employer would, therefore, amount to \$2,520.

### Learning Exercises

1. An employer's taxable pay roll for one year is \$70,000. Find his unemployment compensation tax if both the state and Federal taxes are 3 per cent. (\$2,310)

2. A state unemployment compensation law provides for a tax of 3.75 per cent on all wages paid by an employer of eight or more persons on each of twenty or more days in twenty or more consecutive weeks in a taxable year. Find the total tax paid by an employer whose taxable pay roll for one year is \$175,000, if the Federal tax is 3 per cent. (\$7,087.50)

3. An employer pays a tax on a pay roll amounting to \$313,000 a year. The state tax is 3.5 per cent, of which the employees pay 1 per cent and the employer 2.5 per cent. The Federal tax is 3 per cent. Find the total unemployment tax paid by the employer and by the employees. (\$9,390)

4. A state tax for unemployment compensation was 3 per cent, of which the employer paid 2 per cent and the employees paid 1 per cent. How much state and Federal unemployment compensation tax would an employer pay whose pay roll amounted to \$195,000 a year? (\$5,850)

5. An employer's taxable pay roll for one year amounts to \$325,000 a year. The state

unemployment compensation tax is  $3\frac{1}{2}$  per cent, of which the employees pay  $1\frac{1}{2}$  per cent and the employer 2 per cent. Assuming that no employee receives more than \$3,000 a year, find (a) the total Social Security tax paid by the employer and by the employees for 1947; and (b) the total state and Federal unemployment compensation tax paid by the employer and by the employees for 1947. (a. \$16,250. b. \$14,625.)

### Timed Drill in Social Security

A. Perform the operations indicated in each of the following problems. (20 minutes.)

- How much less than  $\frac{1}{3}$  is  $\frac{1}{4}$ ? ( $\frac{1}{12}$ )
- $12\frac{1}{2}$  is what part of  $62\frac{1}{2}$ ? ( $\frac{1}{5}$ )
- $\frac{7}{8}$  of a dollar is how much more than  $\frac{5}{12}$  of a dollar? ( $45\frac{5}{6}$  cents)
- To get  $\frac{15}{16}$ , we must add  $\frac{1}{4}$  to? ( $\frac{11}{16}$ )
- How many times  $\frac{3}{4}$  is 12? (16)
- How much must be added to  $\frac{3}{5}$  to equal  $\frac{3}{4}$ ? ( $\frac{3}{20}$ )
- What part of 9 is  $\frac{1}{3}$ ? ( $\frac{1}{27}$ )
- Add  $\frac{1}{2}$ ,  $\frac{2}{3}$ ,  $\frac{3}{4}$ , and  $\frac{4}{5}$ . ( $2\frac{43}{60}$ )
- Subtract 374.6 from 837.25. (462.65)
- Divide 837.75 by 2.375. (352.74)
- Multiply  $750\frac{7}{8}$  by  $47\frac{4}{5}$ . (35891.825)
- What per cent of 219 is 73? ( $33\frac{1}{3}$  per cent)
- Find the rate if the base is 360 and the percentage is 135. ( $37\frac{1}{2}$  per cent)
- Find the base if the rate is  $12\frac{1}{2}$  per cent and the percentage is 36. (288)
- Find the percentage if the rate is 5 per cent and the base is \$250. (\$12.50)
- What number decreased by  $6\frac{1}{4}$  per cent of itself equals 195? (208)
- If 125 per cent of a number is 150, what is the number? (120)
- Divide the product of  $24\frac{1}{2} \times 42\frac{1}{4}$  by the quotient of  $240 \div 37\frac{1}{2}$ . (161.7+)
- How much larger than  $54\frac{5}{6}$  is  $96\frac{3}{4}$ ? (41  $\frac{11}{12}$ )
- $\frac{5}{8}$  of \$1 is how much less than  $\frac{15}{16}$  of \$1? (31  $\frac{1}{4}$  cents)

B. Solve the following problems. (30 minutes.)

1. A worker became 65 years of age in February, 1942. He was engaged upon work covered by the Social Security Act at the time he reached age 65. What are the minimum conditions under which he would be fully insured and eligible to receive monthly benefits for the rest of his life? (He would be fully insured if he had had at least one quarter of coverage for each two quarters of the calendar years after 1936 and before the quarter in which he became 65 years of age, or in this case, 10 quarters.)

2. Assume that a worker will earn \$100 a month from 1940 to 1950, inclusive, while employed upon work covered by the Social Security Act, and that he will then be unable to work again. Will he be entitled to the benefits of the Social Security Act when he becomes 65 years of age in 1958? Why? (Yes. He had more than 40 quarters of coverage.)

3. A worker insured under the Social Security Act was regularly employed at \$200 a month for two years. He was then idle for one year, at the end of which time he died. Would his estate be entitled to a death benefit if he left no survivor entitled to monthly benefits? Why? (Yes. He had six quarters of coverage in the three years preceding his death and was currently insured.)

4. A worker insured under the Social Security Act was regularly employed at \$200 a month for three consecutive years until 1945. He was then unable to obtain work for a period of two years, after which time he obtained covered employment. He died one

year later. Would his estate or survivors be entitled to anything under his Social Security insurance? Why? (No. He was not covered during one half of the quarters from 1937 to 1948, nor did he have six quarters of coverage in the three years preceding his death.)

5. A man was employed at \$300 a month from July 1, 1939, to December 31, 1955. He was then forced to give up work because of ill health. How much would his primary monthly benefit amount to if he became 65 years of age on January 31, 1959? (\$39.49)

6. A retired worker whose primary monthly benefit under the Social Security Act amounted to \$39.50, had a wife who was 65 years old and two dependent children under 18 years of age. Find the total monthly benefit to which he would be entitled. (\$79)

7. Suppose a man died in January, 1953, at the age of 48, having been regularly employed at covered employment at \$200 a month from 1943 to 1952, inclusive. To what monthly benefit would his widow be entitled, if there were three dependent children? (\$60.50)

8. An employer's taxable pay roll for one year was \$56,000. If the state tax was 3.5 per cent, of which the employer paid 2 per cent and the employees  $1\frac{1}{2}$  per cent, how much total state and Federal unemployment tax would the employer pay? (\$1,680)

The Social Security Act, judged by many the greatest single item of social legislation ever enacted by any governing body, affects the lives and happiness of many millions of American workers.

Long after the political era responsible for this panacea of social economic improvement is forgotten, this piece of legislation will continue

to shed its blessings upon the workers of our country. It will help make this a better world in which to live for those who in their youth contribute to its betterment by honest labor; it will wipe out the shadow of poverty and dependency cast on those who have reached unproductive years; and it will truly secure the common welfare for us and our posterity.



**A**TTRACTIVE AND VALUABLE PRIZES are offered to winners in the Fifth Annual International Artistic Typewriting Contest, according to an announcement made by the contest sponsor, Julius Nelson.

For full information, prospective contestants should write direct to Mr. Nelson at 1725 Riggs Avenue, Baltimore, Maryland.

Anyone, anywhere in the world, may enter artistically typewritten designs in this contest. The closing date for entries mailed in the United States will be May 1, 1943.

**T**HE MAJORITY OF SCHOOL SYSTEMS may make, without delay, such salary and wage increases as are necessary to correct maladjustments, inequalities, or gross inequities, by certifying the facts to the Joint Committee on Salaries and Wages, Room 5406, Department of Labor Building, Washington, D. C.

The procedure is outlined by the N.E.A. Research Division in *Schools and Current Economic Trends*, Release No. 10, "Adjusting School Salaries under Federal Stabilization," issued on November 18, 1942.

### 18-19 Year Olds in School

**T**HE U. S. OFFICE OF EDUCATION estimates that 18-19-year-old-men now subject to the draft are distributed about as follows:

Total population .....	2,495,000
Total in school .....	769,800
In public high schools .....	315,000
In private high schools .....	23,000
In colleges .....	280,500
Others .....	151,300

With the medium age of high school graduation 18.21 years, most high school boys in the 18-19 year group are in the senior year.

**M**RS. HELEN McCORMICK JOHNSTON, formerly a member of the faculty of the University of Tulsa, is now with the National Association of Manufacturers, in charge of correspondence in the Department of Group Cooperation in New York City.

**T**HE FOLLOWING OFFICERS in the WAVES, who received their commissions on December 16, have been assigned to the faculty of the Naval Reserve Midshipmen's School (WR), at Northampton, Massachusetts, as instructors in typewriting.

Lt. (j.g.) Catherine Mitchell, formerly Communications Supervisor for the West Virginia Rail Company.

Lt. (j.g.) Elizabeth J. Stevens, formerly a teacher at Cony High School, Augusta, Maine.

Ensign Alita McDaniel, a former teacher of commercial and vocational subjects in the San Diego (California) city schools.

**M**ISS JANE BERRIMAN has taken over most of the duties formerly administered by Paul L. Salsgiver in the School of Education, Boston University. Mr. Salsgiver is now a captain in the Army.

Miss Berriman has charge of student teaching and two methods courses.

**T**HE SEVENTY-THIRD ANNUAL CONVENTION of the American Association of School Administrators, which will be held in St. Louis, Missouri, will open on Friday, February 26, and close on Tuesday, March 2, conforming to the policy of the Office of Defense Transportation to discourage civilian travel over week ends. The convention theme is "The Role of the Nation's Schools in Winning the War and Earning the Peace." General sessions and discussion groups have been planned.



# On the Lookout

ARCHIBALD  
ALAN  
BOWLE



This department brings you suggestions regarding equipment and supplies, club programs, and bulletin-board displays

**32** The R-O-L (right or left) file, manufactured by Paxton-Cornish, houses vertical file folders and cards. As it may be used from either side, it saves floor space. The file opens and closes with a circular, drop-side movement, which makes the sides of the folders, as well as the tops, accessible and allows an additional series of signals to be used on the sides.

**33** A loose-leaf album for Kodacolor and other prints is now being sold by the Amberg File & Index Company. Finished in a saddle-tan simulated leather, it has a strong binding. It contains twenty-seven double-window mounts that are graduated in size to accommodate prints up to  $3\frac{3}{4}$  by 5 inches. Each mount has a margin at the bottom for a caption.

**34** Papertone, a liquid made by the Lexol Division of the Martin Dennis Company, will preserve clippings, manuscripts, prints, booklets, and other papers. This product may be easily brushed onto the paper to be preserved. It will not bleed ink; it is odor-

A. A. Bowle

February, 1943

The Business Education World

270 Madison Avenue, New York, N. Y.

Please send me, without obligation, further information about the products circled below:

32, 33, 34, 35, 36, 37, 38

Name .....

Address .....

less, nontoxic, noninflammable, and it increases the strength of the paper upon which it is used, without materially increasing the bulk.

**35** Wonder Lock No. 9 Ratchet, a new safety lock for glass showcases—which many schools use for contest trophies—is equipped with a 5-inch ratchet for glass. Its design is such that the lock will not interfere with materials placed in the case, however close they may be to the sliding door. A closely notched ratchet bar insures a perfect fit for lock position.

**36** In describing a new line of black, smoke-gray, earth-drab, and neutral-brick blackout paints, Pittsburgh Plate Glass Company warns that schools should be careful when painting windows for blackout purposes. This company suggests that only one coat be used on the exterior and that the entire pane of glass be covered. This helps prevent glass breakage due to absorption of sun radiation. When complete blackout is desired, the outside of the windows should be covered with one coat of blackout paint and the inside with a standard interior paint.

Neutral colors are more suitable for painting on glass, for, although black gives the greatest opacity, it also gives the greatest heat absorption.

**37** Wartime conservation has brought Sten-O-Aide, an office-machine ribbon re-  
viver. This simple device, when used with the chemical fluid supplied with it, makes ribbon last three to five times as long as usual. An occasional application of Sten-O-Aide returns the ribbons to their original pliable state at a cost of less than 1 cent. This is accomplished by running the ribbon through the applicator without removing the ribbon from the machine.

**38** Kee Kovers, transparent plastic covers for typewriter keys, are offered by Bert M. Morris Company. The color of the keys is green—selected because it absorbs harmful light rays and stops the glare from the rims of typewriter keys. The keys protect fingernails and help to cushion strokes. They fit the keys of any standard typewriter. Blank-key covers in opaque green are available for schools and professional typists. Sets may be obtained in black, also.

# The February Transcription Tests

Prepared by HELEN REYNOLDS, Ed.D., New York University, School of Education

## TRANSCRIPTION TEST FOR THE JUNIOR CERTIFICATE

*(Dictate at 80 words a minute)*

**Instruc-  
tions** Spell out unusual names in the addresses. Dictate the following addresses *before* starting to time the take. The letters are counted in 15-second dictation units of 20 words each.

*Letter No. 1.* Mr. George T. Connors, 31 Court Street, Bangor, Maine.

*Letter No. 2.* Mr. Thomas L. Martin, Bangor High School, Bangor, Maine.

**Letter  
No. 1** Dear Mr. Connors: This is another petition about gasoline rationing. You see, the basketball season / closes very soon now. We have always closed the season with a district contest in which the winning teams for / the season meet, play each other, and by so doing find out which is the winning team for the district.

Many of / these high schools are located in places where there are no railroads. Not only will it be almost impossible (1) to get the teams to the games without the use of private cars or buses, but also none of the rooters can come / either.

Is it possible that these groups might obtain additional rations of gasoline for this purpose? We / think that athletics are a very important part of high school education. Very truly yours,

**Letter  
No. 2** Dear Mr. / Martin: I agree that high school athletics are an important part of one's education—and I appreciate (2) the hardship caused you by not having gasoline to get your teams to the games. But high school games of this kind, / important as they are, are less important than the conservation of rubber for essential war purposes.

I / am sorry, but no additional gasoline coupons can be issued, nor can buses be hired. Very truly yours, *(240 standard words, including addresses)*

## Are You Using These Monthly Transcription Tests?

If you teach in a college or in a high school, day or evening, public or private, your pupils are eligible to take these tests and participate in the B.E.W. Transcription Service.

This means that they may send their transcripts through you to us for transcription achievement certificates—Junior, Senior, and Superior. When one of your pupils has earned a Senior certificate, he may wear a sterling silver Order of Business Efficiency (OBE) pin.

For more information, send a postal card at once to the B.E.W. Awards Department, 270 Madison Avenue, New York, N. Y.



## TRANSCRIPTION TEST FOR THE SENIOR CERTIFICATE

*(Dictate at 100 words a minute)*

**Instruc-  
tions** Spell out unusual names in the addresses. Dictate the following addresses *before* starting to time the take. These letters are counted in 15-second dictation units of 25 words each.

*Letter No. 1.* Mr. James C. Brooks, 10 State Street, Louisville, Kentucky.

*Letter No. 2.* Miss Margaret Cook, 12 Elm Street, Louisville, Kentucky.

*Letter No. 3.* Mr. James C. Brooks, 10 State Street, Louisville, Kentucky.

**Letter  
No. 1** Dear Mr. Brooks: There have been so many changes in the regulations regarding the sending of telegrams in recent months that we are / a little confused as to just what use can be made of telegraphic services by the private citizen.

We want our students to be / well informed about sending telegraphic messages, so that they will use the services intelligently and according to instructions. /

Will you tell me what the situation now is? Do you have some bulletins that you could let me have for distribution to my classes? Very (1) truly yours,

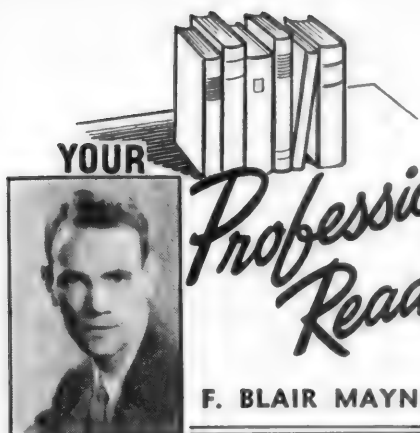
**Letter  
No. 2** My dear Miss Cook: I am glad to send you information about the use of telegraphic services. The most recent change has / been the discontinuing of the greeting message service. This has been done for two reasons—to reduce the total number of messages / sent, and to prevent the use of such messages for code purposes.

Basic charges for sending standard messages remain the same, but the / additional Federal tax increases the cost of such messages to the user of the service.

I am sorry that I do not have (2) enough copies of recent regulations for you to distribute among your classes, but I am enclosing one copy for your use. From / this you will be able to obtain all the needed information. By all means, students should be urged to send a telegram only when no / other form of communication will serve. Very truly yours,

**Letter  
No. 3** Dear Mr. Brooks: Thank you for your helpful letter and for the copy of the / bulletin. I have been considering dictating these regulations to my class in secretarial practice. I thought the information (3) might be made up into an attractive and useful booklet, which each student could have ready for use when he needs it. Do you know whether / there are any copyright restrictions that would prevent my reprinting the material in this way?

The class will appreciate your / courtesy in sending this further information if it is not too much trouble for you. Very truly yours,



**YOUR**

*Professional Reading*

**F. BLAIR MAYNE, Ph.D.**

### **Introduction to Wartime Office Training**

Prepared by Mrs. Esta Ross Stuart and Dr. William R. Blackler, with foreword by Dr. Ira W. Kibby. Business Education Bulletin, No. 13, California State Department of Education, Sacramento, 1942. Mimeographed, 110 pages, 75 cents.

This book skillfully combines information about the Army, Navy, Marine Corps, and Coast Guard with aids for teaching wartime office practices. In the first part, material—which has been counted by strokes for typing and marked off in groups of twenty words for shorthand dictation—gives the histories of the armed services and explains their functions and those of their divisions.

Other parts of the book analyze the activities of typists and stenographers employed in Civil Service, with special emphasis on Army, Navy, and Marine Corps administrative office procedure. For teachers only.

### **The Basic Vocabulary of Business Letters**

*Words Most Commonly Used in Writing Business Letters*, Ernest Horn and Thelma Peterson, Gregg Publishing Company, 1943, 252 pages, \$2.

For the shorthand and typing teacher this new book will take the place of the famous "Horn List" that has meant so much to all of us during the past sixteen years since it first appeared. Many other investigators have made word-frequency counts, but for many reasons Dr. Horn's original "Basic Writing Vocabulary" proved to be the best for shorthand and type-writing purposes.

The main reason for the superiority of the Horn List was that the Horn List was the only one based on the count of a large number of running words that also gave every form of each word rather than combining the forms under the heading of the root word.

Although the Horn "Basic Writing Vocabulary" list of the 10,000 most frequently used words in the 5,136,816 running words has been until now the most useful of all the word-frequency counts for the business education teacher, there was always the disadvantage that much of the material on which the count was based was nonbusiness material. The new list, "The Basic Vocabulary of Business Letters," is based entirely on the approximately 1,500,000 running words of business-letter material gathered from about 150 different sources in twenty-six lines of business.

A total of 14,834 different words was found, all of which are listed in the new book in alphabetical order, with an indication of the frequency of the word and its rank. The 5,000 most frequently used words are listed again in order of frequency.


This is not the place to talk about the pros and cons of the use of word-frequency lists. Properly used, they are invaluable. Used incorrectly, they may be dangerous tools. We want here only to call attention to the availability of this material for which so many teachers and research workers have so long wished.—*L. A. L.*

### **Indexing and Alphabetizing Simplified**

By Vera A. Avery and Freida Kraines, Pamphlet Distributing Company, 313 West 35th Street, New York. 50 cents.

Because of the lack of agreement about filing rules among authorities on this subject, the authors surveyed the many existing rules and made this survey the basis for writing a new and simplified set that is applicable to any alphabetic filing arrangement. A long list of names is included, each of which is keyed back to the rule that applies to its placement in the file.

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★ BOOKS ★**



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That book you've enjoyed —  
pass it along to a man in uniform. Leave it at the nearest collection center or public library for the 1943 VICTORY BOOK CAMPAIGN.

## Prize-Winners in the December Bookkeeping Contest

THE FOLLOWING STUDENTS received cash prizes for their papers submitted in the B.E.W. Bookkeeping Contest for December. Names of teachers are in italics.

### SUPERIOR DIVISION

#### FIRST PRIZE—\$3

Rosemary Kaler, St. Gerard's High School, San Antonio, Texas. *Sister Mary Louise.*

#### OTHER PRIZES—\$1 Each

Joyce Kunde, Union High School, Yuba City, California. *Reginald E. Estep.*

Daphne Overlie, High School, Rose Creek, Minnesota. *Marie V. Oster.*

Kenneth M. Potter, Southern Illinois Normal University, Carbondale, Illinois. *Susie E. Ogden.*

June Priddy, Jones Commercial High School, Chicago, Illinois. *R. J. Deal.*

### SENIOR DIVISION

#### FIRST PRIZE—\$3

Alyce Coffelt, High School, Melrose, New Mexico. *Lois Cox.*

#### OTHER PRIZES—\$1 Each

Darlyne Bennett, Edgewood High School, Madison, Wisconsin. *Sister M. Alexius.*

Kathryn Ketcham, High School, Freehold, New Jersey. *Edna Skiffington.*

Rita Lyons, Saint Louis Academy, Lowell, Massachusetts. *Sister Agnes-du-Sauveur.*

Iva M. Stewart, LaSalle School, St. Ignace, Michigan. *Helen Ackley.*

### JUNIOR DIVISION

#### FIRST PRIZE—\$3

Marie Bourque, Saint Ann's Academy, Marl-

boro, Massachusetts. *Sister Donalda Marie.*

#### OTHER PRIZES—\$1 Each

Catherine Casey, Bishop Muldoon High School, Rockford, Illinois. *Sister Clare Charles.*

Jean A. Dicke, Memorial High School, St. Marys, Ohio. *Mrs. Emil Steva.*

Jacqueline Dubuc, St. Angela Academy, Montreal, Canada. *Sister M. Catherine Tekakwitha.*

Phyllis Herndon, High School, Dugger, Indiana. *Glennovia Wright.*

Evelyn Mathiowetz, St. Mary High School, Sleepy Eye, Minnesota. *Sister Mary Jose.*

Mary Ellen McGowan, High School, Poplar, Montana. *Ina Freeman.*

Phyllis Mae Nuss, High School, Tripp, South Dakota. *J. Donald Larson.*

Margaret O'Donnell, High School, Council Grane, Kansas. *Vivian E. Sage.*

Joseph J. Tomaselli, St. Joseph's Commercial College, Brooklyn, New York. *Brother Boniface.*

Donna Marie Ward, High School, Holly, Colorado. *Jane Taylor.*

A bookkeeping contest problem appears in THE BUSINESS EDUCATION WORLD every month from September through May. A Certificate of Achievement is awarded for every satisfactory solution. There are four different certificates.

## BOOKKEEPING CONTEST COUPON

(See pages 364-369)

Awards Department, THE BUSINESS EDUCATION WORLD, 270 Madison Avenue, New York, N. Y.

1. I plan to enter approximately \_\_\_\_\_ students in your International Bookkeeping Contest. Send me complete information and contest material at once.
2. In addition to my free teacher's copy, please send, at 2 cents each, \_\_\_\_\_ student reprints of the bookkeeping contest project.

Remittance enclosed \$ \_\_\_\_\_

Name .....

School .....

School Address .....

City and State .....

# Selecting Trainees For Part-Time Work

BERNARDINE BELL

*Washington High School, Massillon, Ohio*

ONE of the most important duties of the co-ordinator of distributive education is to select trainees. In many instances, co-ordinators are faced with the problem of selecting a comparatively small number of trainees from a long list of applicants.

The merchants who employ the trainees realize that these boys and girls have not, in most instances, had occupational experience. They understand, of course, that classroom instruction will supplement the trainees' work.

These merchants stress the importance of selecting as trainees those pupils who possess a good appearance, a pleasing personality, desirable traits of character, and effective speech. In addition to these qualifications, the merchants want as trainees those pupils who are interested in distributive occupations and whose scholastic records and extracurricular activities evidence their fitness for distributive work. (Some employers assume that pupils who participate in extracurricular activities like to work with people.)

In the Washington High School, Massillon, Ohio, the following procedure has been used to select trainees:

1. The co-ordinator of distributive education meets with those students who are in the junior class, who are not enrolled in the college preparatory course, and who are not majoring in some specific field such as stenography, wood-working, mechanics. The distributive education course is fully explained. The pupils who are interested are asked to register for a personal conference with the co-ordinator and to discuss the course with their parents.

2. A list of the names of the pupils who have indicated their interest in the course is given to each member of the faculty. The list is accompanied by a letter similar to the following:

The pupils whose names are on the attached paper have asked to be enrolled in the distributive education class. We are desirous of having as trainees the pupils who are most likely to benefit from this type of instruction. Those who are selected are required to work a minimum of fifteen hours a week in a distributive occupation.

Will you please check the names of the pupils who you believe are unemployable and those who you think would not benefit from the instruction?

3. When the lists of names are returned, the pupils whose names have been checked by four or more faculty members are immediately dropped from consideration.

4. A notice stating the day and time for a personal conference is sent to each student who is still considered.

5. Interviewers use check sheets to obtain necessary information. If a pupil is nervous or shy, during the first conference period the interviewer gets acquainted with him and asks him to return at a later date. During the second conference, he is usually more at ease, and the information necessary for the check sheets may be obtained under better circumstances.

6. Intelligence quotients, attendance records, and grades are obtained from office files. Complimentary or derogatory remarks appearing on the students' records are likewise noted.

7. A total of 100 points is assigned for the information contained on the check sheet. Personal appearance counts 30; personality, 25; attendance record, 20; scholastic record, 15; extracurricular activities, 10.

8. The pupils who have the highest number of points are selected as trainees. (When it is desirable to have the class composed of a certain number of girls and a certain number of boys, the highest-ranking students in each classification are selected.)

**BUY WAR BONDS AND STAMPS**



## What did *you* do today ... for Freedom?

Today, at the front, he died . . . Today, what did *you* do?  
Next time you see a list of dead and wounded, ask yourself:

“What have *I* done today for freedom?

What can I do tomorrow that will *save* the lives of  
men like this and help them win the war?”

To help you to do your share, the Government has organized the Citizens Service Corps as a part of local Defense Councils, with some war task or responsibility for every man, woman and child. Probably such a Corps is already at work in your community. If not, help to start one. A free booklet available through this magazine will tell you what to do and how to do it. Go into action today, and get the satisfaction of doing a needed war job well!

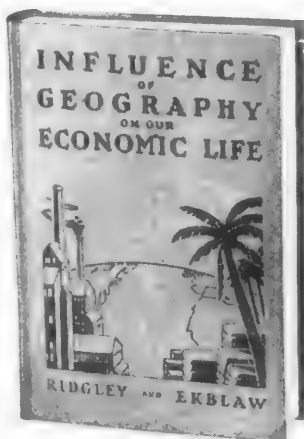
**EVERY CIVILIAN A FIGHTER**

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# Teach Economic Geography With Confidence In Time of War!

Dictators are changing national boundaries with confusing rapidity—but from Napoleon to Hitler they have been unable to change the climate! Use a text in your economic geography course that deals with today's life, occupations, products, and all other factors of economic geography by climatic regions. Here is the first text on the secondary school level to focus the study of economic geography on regions that have like climates and like products. Avoid uncertainty and confusion in your instruction. Teach according to *nature's unchanging boundaries* by using a textbook with the logical treatment found in



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## INFLUENCE OF GEOGRAPHY ON OUR ECONOMIC LIFE

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A textbook in which authors of nationwide prominence reveal in new and more graphic ways the tremendous influence of geography on the social and industrial life—the economic life—of the people of the world.

The early lessons present just that review of physical geography that is essential as a foundation for understanding man, his environment, and his economic activities.

The content is organized on the basis of climatic life regions. Changing political boundaries will not, cannot, affect instruction by this plan.

One-third of the text is devoted to maps and other illustrations *that play a major role as teaching devices*. The legends are "lessons in brief."

Characterized by simple language—on the secondary-school level, and a systematic arrangement of the content. Tests and optional workbook are available.

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*When inquiring about this book please mention the Business Education World.*

# Shorthand Practice Material



**THE GREGG WRITER**

Each month the B. E. W. gives in this department some 5,000 words of selected material counted in units of 20 standard words for dictation. This material will be found in shorthand in the same issue of THE GREGG WRITER.

## "This is No Mean Business"

By HOMER McKEE

Vice-President, Roche, Williams & Cunyningham, Inc., Chicago, Illinois

*Excerpts from an address delivered to the Chicago Business Paper Association, Monday, December 7, 1942*

WHEN I was a boy, I was afraid of storms. And we used to have some bad ones back in Indiana. Without any<sup>20</sup> warning, the sky would turn inky black. The wind would twist the trees. The lightning would blind you. Thunder split your ears. Torrents<sup>40</sup> of water beat against the windows. Those Indiana storms were really awful!

One day, when we were having<sup>60</sup> a particularly wicked storm, I said to my grandmother: "Grandma, why does all this have to happen?"

She<sup>80</sup> just smiled and said: "Don't be afraid, child—this is just God's way of making a rainbow."

A terrible storm is going<sup>100</sup> on right now. The storm of war! The other night I saw the official pictures of Pearl Harbor. I, too, have been reading<sup>120</sup> "They Were Expendable." I, too, have a boy in the service. I have had my share of those little narrow brown<sup>140</sup> envelopes from the Department of Internal Revenue. War isn't easy. But I try to believe that we<sup>160</sup> will be all the better for it—that this is just God's way of making a rainbow.

Even if eventually<sup>180</sup> that white star in your window should turn to gold—and your heart break—just fall back on your American courage and say:<sup>200</sup> "This is just God's way of making a rainbow. Tomorrow these clouds will melt. Tomorrow the sun will break through. Peace will<sup>220</sup> return. And ours will be a finer and better America than we have ever known before."

True, this war is<sup>240</sup> being fought on land, sea, and in the air—but in the end it will be won or lost in the minds and the hearts of men.<sup>260</sup> And advertising can influence the thoughts, emotions, and the acts of men. From the beginning, advertising<sup>280</sup> has steered the course of history. It is steering that course, now. It will continue to steer it, till victory comes<sup>300</sup> to the United Nations.

You and I may well say: "This is no mean business!"

People are too much inclined to think<sup>320</sup> of advertising restrictively. Sure we sell pickles and tooth paste and bobby pins. But we also sell philosophies.<sup>340</sup> Sure we move soup and candy bars and cheese, off dealers' shelves. But we also kick kings off their thrones, and rid the<sup>360</sup> earth of swine like Hitler.

As a matter of fact, what's wrong with selling soup, and pickles, and nuts, and bolts, and crackers,<sup>380</sup> and seats on airplanes and buses and Pullmans? Aren't all these comforts, and conveniences, in the large, the minutiae<sup>400</sup> out of which our boasted higher standards of living are made?

Advertising is the mother of mass production!<sup>420</sup> Advertising built these factories which today, are the hope of humanity. Advertising made the money<sup>440</sup> with which we are ransoming the world—the money with which we are buying back the peace and the happiness and<sup>460</sup> the freedom, which mean more to us than the breath in our nostrils.

This is no mean business!

Advertising has always<sup>480</sup> been important. It is growing more important every hour. It will be even more important in the days<sup>500</sup> to come!

Some have suspected that Washington doesn't like advertising—that a ban may be put on advertising.<sup>520</sup> Nothing could be further from the fact. Our Commander-in-Chief, himself, is a creature of advertising. All that<sup>540</sup> he is, he owes to advertising. He is its greatest proponent. Better than any man alive, he knows the<sup>560</sup> power of advertising, and how to use it. He is the all-time master copy-writer. His is the most<sup>580</sup> persuasive voice on the air. He is a great advertising strategist. Not twice, but three times, he has elected himself<sup>600</sup> to the highest office any man can occupy—through advertising.

He advertised the approaching storm.<sup>620</sup> Through advertising, he forced through the conscription law. And a two-ocean navy. And an air force. Through advertising,<sup>640</sup> he drew South America to us; won the friendship of England, and the alliance of Russia. Through advertising,<sup>660</sup> he has kept the Chinese heartened and fighting—despite the fact that the Burma Road is still closed—and help slow<sup>680</sup> in coming.

Through advertising he is preparing the peoples of the occupied countries to rise against Hitler,<sup>700</sup> when the signal is given. Through his contact man, General Eisenhower, we took over all French-owned North<sup>720</sup> Africa, including Dakar—without a shot.

Say what you may of Franklin Delano Roosevelt—he is at least<sup>740</sup> advertising's staunchest disciple—so don't worry about what is going to happen to advertising.<sup>760</sup> Washington has assured us that, even though a manufacturer is one hundred per cent on war work and has nothing<sup>780</sup> to sell, he may well do a reasonable amount of advertising, and charge it up to normal expense.

Any<sup>800</sup> thinking man knows the need of keeping our brands alive. The most stupid know that our whole economic system<sup>820</sup> rests on brands—that, un-

less we keep our brands alive, we cannot withstand the shock of peace, and rehabilitate ourselves<sup>600</sup> after the war is won.

In this connection, may I read you an advertisement which I recently wrote for<sup>600</sup> a weekly magazine, and which I believe expresses Washington's thinking?

### "Lest We Forget"

(A word to the Buyers<sup>600</sup> of America)

"Ours is a brand built economy.

"Brands motivate industry; make possible our much<sup>600</sup> vaunted mass production; sustain high living standards, and provide the wealth out of which both our peacetime and wartime<sup>620</sup> needs are supplied.

"Destroy our Brands, and you dislocate our whole economy. Brands aren't just identifying names<sup>640</sup> on sacks, bottles, and boxes—they are priceless covenants of faith between man and man, representing the concern<sup>600</sup> of management and the toil of men, down through the years.

"Battleships? Tanks? Airplanes? Battalions? These we must have! But we<sup>650</sup> must also have our Brands—for they, too, are a part of our National Defense!

"We face many perils these days, but<sup>1000</sup> few greater than that the Brands we live by may be forgotten.

"This must not happen!

"American industry has<sup>1600</sup> heard the call and put on the uniform of its country. This is just as true of the man in the plant as it is<sup>1040</sup> of the man in the front office. Real Americans, on both sides of the pay-window, have enlisted in this<sup>1000</sup> crusade against time—and are giving their all.

"Some of our factories have switched one hundred per cent from peacetime to<sup>1000</sup> wartime production. Others have done so partially. A few, so far as their equipment is concerned, haven't as<sup>1100</sup> yet been touched—but even these are feeling the pinch on basic materials.

"Meaning that for the duration of<sup>1120</sup> this emergency you are going to experience greater and still greater difficulty in obtaining<sup>1140</sup> the Brands which you and your family have been accustomed to buy.

"All right—what are you going to do about it?<sup>1160</sup> Are you going to remain loyal to these familiar Brands while they are, so to speak, in uniform—Brands which have<sup>1180</sup> faithfully served you for years as guide-posts to value? Or—are you going to forget them?

"You are a mighty poor<sup>1200</sup> patriot if you don't say, 'More power to you! Your old market will be right here waiting for you when you get back!' "<sup>1220</sup>

But keeping our brands alive is only a part of advertising's present function.

Advertising must pre-condition<sup>1240</sup> the nation for the shock of peace. Advertising must warn our people that the transition from wartime, back<sup>1260</sup> to peacetime economy will create unemployment—that they ought to salt some of this big wartime money, to<sup>1280</sup> bridge them over the gap, when there will be no more war work, and industry is not yet ready to produce consumer<sup>1300</sup> goods. Many people who are now making \$40, \$50 to \$75 a week are going to be temporarily thrown into the street, when war ends—and advertising must warn them of it.<sup>1340</sup>

Another thing—advertising must tell people that free enterprise doesn't belong just to a few brass hats, who<sup>1360</sup> sit around a directors' table and turn prosperity on and off, like water in a spigot. The people<sup>1380</sup> must be made to know that free enterprise belongs to them, just as much as the post office does.

That industry isn't<sup>1400</sup> closely held—that it belongs to everybody—to Tom, Dick, and Harry, Incorporated.

The people<sup>1420</sup> must be told that if they hurt free enterprise, they hurt the girl who works in the laundry—the cab-driver—the white collared<sup>1440</sup> clerk—the widow who, with trembling hands, clips the coupon that holds body and soul together.

To resell to the<sup>1460</sup> American people the free enterprise system, upon which rests the happiness and well-being of all of<sup>1480</sup> us, is one of advertising's most important jobs!

And these are only a few of the things which advertising<sup>1500</sup> must do, in the days ahead—if we are not to lose the peace—after winning the war.

Advertising, as I see<sup>1520</sup> it, must combat the small pressure groups, who are working, even now, to further their selfish interest, at the expense<sup>1540</sup> of the people.

Advertising must arouse public opinion, and induce Congress to tear down the tariff<sup>1560</sup> walls, which would prevent this country doing business with other nations in a post-war bankrupt world.

A world-wide market<sup>1580</sup> vacuum is being created by this destructive war.

Only America will have the machinery<sup>1600</sup> and the man power to fill that vacuum. The rest of the world will not be able to pay money for what<sup>1620</sup> it needs. It can only pay with raw materials and merchandise. So the only way that we can export will<sup>1640</sup> be on a barter basis. That will be impossible, if we retain our present trade barriers. Only sincere<sup>1660</sup> and powerful advertising can make the farmer see that it is to his personal advantage to let<sup>1680</sup> Canadian wheat into this country, duty free, or convince the meat packer that, in the large, he will be better<sup>1700</sup> off, if we let Argentine meat into this country, duty free. Advertising certainly has its work cut<sup>1720</sup> out for it in the post-war days ahead.

Advertising has its work cut out for it now—just as it has had in<sup>1740</sup> the past. Advertising built the factories which are today turning out the planes, tanks, and guns which spell Victory.<sup>1760</sup>

Without advertising, the armies of skilled workers who are now so competently manning those factories, would<sup>1780</sup> never have been mobilized.

At present, advertising is preserving the market franchise of those factories,<sup>1800</sup> and the jobs of the men in those factories, against the day when there will be no more war work.

Advertising is<sup>1820</sup> selling bonds. Digging out scrap. Until recruiting was forbidden, advertising was filling the Navy, the Coast<sup>1840</sup> Guard, the Air Force.

This is no mean business!

And what we did yesterday, and are doing now, is merely a warm-up<sup>1860</sup> for the still tougher job ahead.

When "cease firing" sounds, industry would be caught flat-footed—but for advertising.<sup>1880</sup>

Take the automobile industry, for example. With its uncounted millions invested in war materials,<sup>1900</sup> for which there will be no peacetime use! With its production lines set up for wartime products! With its dealer<sup>1920</sup> organizations practically disbanded! With its cash reserves restricted by law! With no cars to sell! With tires<sup>1940</sup> unobtainable! Facing a period of months during which everything will be going out and nothing<sup>1960</sup> coming in—only advertising can hold that industry together!

And the predicament of other hard<sup>1980</sup>-goods industry is no less acute.

Some means must be found for tiding industry over this critical peace<sup>2000</sup>-transition period. Adver-

tising must, and will, assume that job.

There may be those who are still uncertain about<sup>3020</sup> the outcome of this war. I most certainly am not of that number. Conservative military experts figure<sup>3040</sup> that Hitler will be through in 1943. By the end of 1944 Japan<sup>3060</sup> will at least be reduced to the point that it will be merely a matter of mopping up on her.

This "mopping up"<sup>3080</sup> may be tedious, but it won't be too hard—once we can throw the full strength of our Navy and Air Force against her.<sup>3100</sup> Pulverizing those monkeys will be a privilege and a pleasure! Meanwhile, the Japanese onrush has been stopped<sup>3120</sup>—with only a fraction of our potential strength.

We have seized the initiative. We have proved to ourselves and<sup>3140</sup> to the world that free Americans can spot these savages, on land, sea, or in the air, five to one—and whip them.<sup>3160</sup>

From here on, we can leave the war to the experts. Whatever today's job, we'll do it!

We'll accept any sacrifice<sup>3180</sup>—break up our families—laugh at all the little inconveniences. Pay taxes, buy bonds—and cheer! As good<sup>3200</sup> Americans, we'll do our job, but we will keep our eyes on the future, and prepare for it. (2216)

(To be continued next month)

## On the Door of an Inn

From "The Silver Lining"

CARVED in the heavy oaken door of the Roycroft Inn, East Aurora, New York, are these immortal words of Elbert<sup>20</sup> Hubbard: "The Love you Liberate in your Work is the Love you Keep."

To do great work one must fall in love with his task.<sup>40</sup> Cellini, the goldsmith, pouring his whole soul into his creations, achieved masterpieces, and the love he thus<sup>60</sup> liberated brought him the praise of Kings. I've seen the designer of a piece of machinery pat it with pride,<sup>80</sup> like he might pat the head of a son. It was a part of him. He had built his personality into it. That's<sup>100</sup> why it was such a fine machine.

Luther Burbank's devotion to an ideal brought him the thrill of new plant<sup>120</sup> creations. Henry Irving, practicing for more than thirteen years to perfect his acting of Macbeth, a part he loved,<sup>140</sup> found that love coming back to him in the applause of his audience.

Work that is done in a spirit of love glows<sup>160</sup> with a mystic quality no one can explain. And the worker feels as did Robert Louis Stevenson, who said<sup>180</sup> "I know what happiness is, for I have done good work." (189)

## Simple Business Letters

By ABRAHAM E. KLEIN

Graded for use with Chapter Four  
of the Manual

Dear Sir:

You will receive the *wool* you recently ordered before *noon* on the first. After you read our *explanation*,<sup>20</sup> we know you will not be *angry* because of the delay you have *experienced*.

Our *truck* was on its way to<sup>40</sup> your store yesterday when it *stuck* in the *mud*—midway between *New Falls* and *Moody*, as *luck* would have it. It *took*

so<sup>60</sup> much time for a hauling *car* to pull the *truck* from the *mudhole* it was too late to get the rear axle and *u-beels*<sup>80</sup> fixed that day.

This will never happen again. Our *truckman* from this time on will take another *route*, one that will take<sup>100</sup> him over a much better road.

Yours very truly, (109)

Dear Sir:

The *water cooler* you said you would *send us* has not reached *us yet*. We have been *expecting* it for over<sup>20</sup> a week—but this is not the first time you have not kept your *word*!

The office *force* must have *drinking water* at hand. They<sup>40</sup> are *losing* too much time going all the way over to the other end of the hall to get a *drink*.

If the *cooler*<sup>60</sup> is not in this office by *noon* of the fourth, we shall have to *purchase* one *elsewhere*.

Very truly yours, (79)

Dear Sir:

We cannot ship the goods you have on order by the first. Since fall we have been making *blankets* for the armed<sup>20</sup> forces and have not been able to get any *wool* with which to carry on our usual work.

Next month, when the<sup>40</sup> new rationing plan goes into effect, we can let you have five of the *woolen blankets* for which you ask.

We, like<sup>60</sup> you, are *awaiting* the time when our Government will be at peace and we can again carry on as *usual*.<sup>80</sup> Until that time comes, we must all get along with less in order that our soldiers may be *equipped* to win *Victory*<sup>100</sup> over our enemies.

We should like to express our *thanks* to you for being so *conscientious* in paying<sup>120</sup> your bills on time.

Yours truly, (125)

### Graded for use with Chapter Five of the Manual

Dear Sir:

The *radio* I purchased from you a little while ago is not working *properly*. Prior to<sup>20</sup> yesterday, reception was *fine*. My sister remarked only two *nights* before that the tone was *exceptionally* clear.<sup>40</sup> But since yesterday we have been getting quite a bit of *noise* along with the *announcements* and *music*. This is, to<sup>60</sup> say the least, most *annoying* and *objectionable*.

Since your company *promised* to take care of the *radio*<sup>80</sup> if anything went wrong, I have not *tried* to fix it.

Please send your man immediately to *diagnose* the *trouble*.<sup>100</sup> I am convinced that it is nothing *serious* and that it will take your man but a *moment* to fix it.

Yours<sup>120</sup> very truly, (123)

Dear Sir:

Factories often do not *realize* how much scrap *iron* they have *lying* about not being *used*. The Government is *badly* in need of such metal and is willing to pay a fair *price* for it.

Kindly look through your<sup>40</sup> shop and, if you find any lead *pipe*, copper *tubes*, or other *valuable* metal for which you have no *use*, call<sup>60</sup> Whitehall 6-5225. Our men will be glad to *drive down* immediately and pick it up.

Very truly yours, (80)



Dear Madam:

We are *trying* to raise enough money to send presents to our *boys* overseas. Mrs. Boyle has an<sup>20</sup> idea that an evening of *music* would be the *ideal* way in which to raise this *sum*.

If this method is<sup>40</sup> *acceptable* to most of the members of the *Ivory League*, we shall make *suitable arrangements*. Some well-known<sup>60</sup> *musicians* of our city are sure to be willing to take part. I know that we can get Mr. Rice to sing a<sup>80</sup> *few arias*. The St. Michael Choir has *promised* that it would do its share, and Clyde Myer, who is a noted<sup>100</sup> *violin player*, also said he would *perform*. Mrs. Meusel's *piano* is *available* any time we wish<sup>120</sup> to use it.

If each member can *persuade* his friends to buy a dozen tickets, we will raise an *ample sum*.

Yours truly, (140)

### Graded for use with Chapter Six of the Manual

Dear Mr. Anderson:

You say that the workers in our *plant* are not purchasing enough *defense bonds*. We are<sup>20</sup> *positive* that there must be some *mistake*, because all the men employed in our *defense plant* *consented* to a *voluntary*<sup>40</sup> deduction to be made from their pay *envelopes* every pay day.

Since September 2, when we first<sup>60</sup> *appealed* to our men to put part of their savings into *bonds*, *hundreds* of thousands of dollars have been collected.<sup>80</sup> Not only are the employees setting aside a *definite* per cent of their salaries for this purpose, but<sup>100</sup> they are also purchasing additional *bonds* on their own. The *plant newspaper* lists the names of such *individuals*<sup>120</sup> and the *appearance* of these names in the Company *newspaper* is an added *inducement* to many<sup>140</sup> others, to use their excess *spending money* for the purchase of more *bonds*.

If you have any *suggestions* or know<sup>160</sup> of any *devices* we can use to increase the sale of *defense bonds*, we shall be glad to take advantage of<sup>180</sup> them.

We have been keeping a *detailed record* of all purchases made and you are free to *inspect* our books at your<sup>200</sup> *pleasure*. Phone or write so that we may know when to expect you.

Cordially yours, (214)

Dear Mr. Grant:

The *canned goods* you *delivered* January 20 were *definitely* not of the *quality*<sup>20</sup> you have been supplying us *previously*. The day after they went on special sale we had to *reimburse*<sup>40</sup> women who *claimed* they could not use the peas they *opened*, and these complaints *prompted* us to sample a few cans in each<sup>60</sup> of the *hundred* cases. Having *spent* much valuable time *hunting* through this *stock*, we can state *positively* that<sup>80</sup> none of it can be sold to the families or the *restaurants* who depend on us for their *canned goods*.

We know you<sup>100</sup> are *unable* to replace this *merchandise* because of the new rationing likely to go into effect<sup>120</sup> *tomorrow*. Please credit us for the *entire quantity* when you bill the quota *assigned* us for *February*.<sup>140</sup>

Sincerely yours, (142)

## Always the Fraziers

By LT.-COL. KARL DETZER

Reprinted from the *American Magazine* for October, 1933

### PART III

JOE set his course by the range lights at the harbor entrance. Between the pier-head lighthouse<sup>2700</sup> and its skeleton partner on the opposite wing, he saw the *Martha Frazier* rolling out to open lake.<sup>2790</sup>

He followed, cursing again the idea of any Frazier on a package boat.

Full speed ahead. There would be<sup>2800</sup> little trouble, except for a sullen backwash, on this side of the lake, thanks to the offshore wind. Out farther, the seas would begin to slap the carboat on her quarter.

The first officer stepped into the pilot house.

"How many<sup>2840</sup> jacks they using to a car?" Joe asked.

"Four."

"Tell 'em to use every jack on the deck," old Joe commanded. "Tell 'em<sup>2860</sup> to buckle down them cars so's they isn't a single inch of give. Block 'em and chain 'em."

"They're throwing the chains over<sup>2880</sup> now," the first officer said.

"Then come up and stand watch. I want to look 'em over."

The wheelman reported, "Bit o'<sup>2900</sup> snow blowin' up, sir."

"Blast the snow! Hold the course."

"Yes, sir."

The carboat drove out into the dark lake. Wind screamed through the wireless<sup>2920</sup> antennae. The pilot house door blew open. Little Dominick stood there, a message in his hand.

"From Carlson,"<sup>2940</sup> he reported.

Joe took the paper and held it in the soft glow of the binnacle lamp. He grunted as he read.<sup>2960</sup>

"My own judgment, he says, eh? All hell blowin' loose, and my own judgment about comin' out! Well, that butter's got to<sup>2980</sup> get across, I suppose."

Through thickening snow ahead he made out the lights of his brother's smaller vessel, rolling<sup>3000</sup> now in the gathering seas. Big Dominick was taking a chance . . . without wireless. Judgment? Joe grunted and rubbed his<sup>3020</sup> chin.

"Take this message. To Carlson: 'On our way. Weather bad. Arrive 2 am'."

The first officer relieved him ten<sup>3040</sup> minutes later. The big ship was rolling already, caught in the trough.

Old Joe hurried to the car deck, where men were<sup>3060</sup> still at work bracing and jacking and chaining the cars. The second and third officers had the whole crew here. Chains, over<sup>3080</sup> car roofs, were drawn taut. Iron dogs, clamped to the rails, blocked the great wheels. Jacks braced the lower corners. Round, oaken beams<sup>3100</sup> with mushroomed ends, big as chunks of mainmast, held the steel bodies of the cars apart.

Old Joe's experienced eye told<sup>3120</sup> him quickly that the mates were doing their job well. He passed between strings of cars and down the hot engine-room ladder.<sup>3140</sup>

The chief stood on the grating wiping his hands on a piece of waste. He was a lean, hard old man named Duncan, with a<sup>3160</sup> long scar on his forehead which twisted his saturnine face into a pinched scowl.

He said, "I got flue trouble on Number<sup>3180</sup> 2 boiler."

Old Joe braced himself against the new rolling of the ship.



"Watch it close," Joe warned. "And, Duncan . . . we'll be<sup>3200</sup> needin' steam."

The chief nodded. "I'll try."

When the captain returned to the car deck a greater wind, sweeping in through the<sup>3250</sup> open end, smote him in the face. He ducked his head into his collar and went aloft to the pilot house. The ship<sup>3240</sup> was rolling angrily. Snow thickened. It blotted out the lights of his brother's vessel, and the first officer started<sup>3300</sup> the fog signal, which, at minute intervals, added its steamy grumble to the turmoil of the howling night.<sup>3290</sup>

Little Dominick brought new messages.

"Mackiport says coast guard just hoisted three red lights," he reported.

Joe snorted.<sup>3300</sup>

"Hurricane, eh? Well, I been sailin' these lakes quite some time. Never seen a hurricane. Just heard a lot about<sup>3320</sup> 'em."

Ten minutes later he said, "Starboard a bit, or we'll roll our funnels off."

"Wind's lifting," the first officer<sup>3340</sup> commented as he complied.

"Blowin' seventy." Old Joe rubbed his chin. "It'll be a bit sloppy on other side."

The<sup>3360</sup> door snapped open. Little Dominick stood there.

"Mackiport's having trouble," he reported. "That government dredge. . . ."

"What<sup>3380</sup> now?"

"She blew away from the breakwater . . . right up in channel. She's wedged in between the *Five* and *Central States*. Blocks the<sup>3400</sup> inner harbor."

"Why don't they move her?"

"Because she sank. Turned over and threw her boom across the channel. The *Three* and<sup>3420</sup> *Eight* are in behind her."

Joe digested this.

"Can't we get in?"

"Far as Number One slip, yes. Only, the others can't<sup>3440</sup> get out."

"Where's the *Four*?"

"Manistique. So's the *Seven*. They say nothing can leave harbor over there. We're the only one<sup>3460</sup> out. Mackiport keeps calling to know if we're okay."

"Tell 'em yes," Joe ordered bluntly.

An hour later fiercer winds<sup>3480</sup> piled across the ship, and again old Joe changed course. The second engineer came up to report that the flue leak in<sup>3500</sup> Number 2 boiler was bad. The third officer brought the news that Number 4 lifeboat had been smashed, and that water<sup>3520</sup> was rolling back over the tail gate into the car deck.

"It'll grain off," Joe answered.

The snow thinned for ten minutes,<sup>3540</sup> and three miles head, indistinctly, he made out the thrashing masthead light of his brother's boat. Sight of it plagued him.<sup>3590</sup>

His own great ship plunged. Snow blotted out the night once more, and again the whistle roared.

"Stand watch," he bade his first officer.<sup>3580</sup> "I'm going to take a look-see."

He passed through his chart-room and his own snug quarters, and buttoned the slicker at<sup>3600</sup> his throat as he paused at the top of the ladder that led to the windy car deck. There Little Dominick found him.<sup>3630</sup>

"I can't get Mackiport, sir," he reported. "I've been calling. Escanaba says they can't raise 'em, either."

"Asleep,<sup>3640</sup> mebbe."

"Not tonight, no, sir. Their antennae might be down."

"Well, no need to get 'em," Joe answered, and, gripping both handrails,<sup>3660</sup> climbed down the long iron companionway to the car deck.

At the foot he met the second officer and a<sup>3680</sup> scared watchman. Winds, howling in through the stern, snatched the voices from their lips, hurled them upward against the high steel girders<sup>3700</sup> and out into the night. At last Joe understood.

The watchman held out his mitten, palm upward.

"What's this?" Joe yelled.

"Rivet<sup>3720</sup> heads," the watchman answered. "Sheared . . . right off . . . midships . . . port side . . . sir."

Joe stared unbelievably at this newest portent<sup>3740</sup> of disaster.

"Lots of water coming in," the second officer added. "I got the pumps working."

The old man<sup>3760</sup> clung to the handrail and stared once more, accusingly, at the rivet heads. They meant that seams were opening, plates were<sup>3780</sup> getting loose. This ship rolled far over on her port side and hung unsteadily there, trembling as if she were in<sup>3800</sup> agony, for an interminable space, then slowly and groggily righted herself. At the same time a new racket<sup>3820</sup> above the tumult of storm smote the captain's ears.

Wood creaked. Something crashed, far aft. Snow, pouring in through the open<sup>3840</sup> stern, dimmed the electric lights momentarily. In the murk old Joe saw the second officer turn and run, between<sup>3860</sup> the tracks, toward the stern. He saw other men, deck hands, plunge after him. Found himself running.

He knew, without seeing,<sup>3880</sup> what catastrophe had overtaken him. One of the cars was loose. A broken track dog, a weak chain link, a faulty<sup>3900</sup> jack had released it. Now, with the thrashing of the ship, the rowdy lake was playing roughly with it, tossing it<sup>3920</sup> like a toy train.

It was the last car on the port side. It had broken away from its string, and, with iron wheels free<sup>3940</sup> from the smooth steel deck, plunged backward and forward with the motion of the ship. As Joe approached, he saw it charging toward<sup>3960</sup> him. He dodged.

It thundered into a car on Number 2 track, bashed in its end, loosed the chains that bound it. Then, as the<sup>3980</sup> bow rose, it backed rapidly away toward the open stern.

It smashed against the tail gate, but that stout iron blockade<sup>4000</sup> held. Again the car rushed toward him. The third officer was atop it, twisting hopelessly at a defective handbrake.<sup>4020</sup> The car brought up with a roar against the one it had smashed before.

Then as the stern dropped and the bow lifted, the<sup>4040</sup> two cars charged aft together.

Joe yelled. "They'll smash it! They'll smash it!" They struck the tail gate at the same time. Chains snapped. Steel ripped.<sup>4060</sup> Joe saw the trucks of one car leap out over the icy edge of the plunging apron deck. The body of the car<sup>4080</sup> bounced down and turned on its side.

There, caught in the wreckage of the gate, it leaned drunkenly against its mate. Joe waited<sup>4100</sup> for them to plunge off the end. They did not. Merely hung there.

"Cut 'em loose!" Joe yelled, but before he opened his mouth he<sup>4120</sup> knew that his demand was impossible. The ship lay over to her port side, many hazardous degrees. But this<sup>4140</sup> time she did not right herself. (4145) (To be concluded next month)

## We've Got To Work

From "The Dixietype"

OUR men aground, our men afloat

Our men up in the sky

They must have guns, they must have boats

They must have planes to fly.<sup>20</sup>

It's up to you, it's up to me

To make sure that they get 'em.

So, if there are some who would stop work

By gum, we mustn't<sup>40</sup> let 'em.

We've got to work! *We've got to work!*

We've got to get those things—

The guns, the ships, the fighting planes

That only<sup>60</sup> hard work brings.

So do your job with all you've got.

Let nothing stop you—till

The Victory's gained and Peace is won.

We can<sup>80</sup> do it, if we will. (84)

## Special-Form Review Letters—VI

By JANE H. O'NEILL, A. B.

(Practice the forms for the following words before drilling on the letters given)

literary, literature, litigation, locate, luxury,  
manufacture, merchant, messenger, misdemeanor,  
mortgage, neglect, negligence, negligent, nego-  
tiate, novelty, observe

Dear Mr. Morris:

Under separate cover, we are mailing you a volume of "Law for the Laymen," which is<sup>20</sup> a messenger of information to the businessman as well as the average person.

Much literature<sup>40</sup> has been written upon this subject, but we believe this particular literary effort is one of the<sup>60</sup> finest. You will observe that it deals with all phases of negotiation of business affairs, with special<sup>80</sup> attention being given to matters of litigation.

The manufacturing merchant learns how to deal with<sup>100</sup> customers who are negligent in paying their bills, and many cases of negligence are cited. The real estate<sup>120</sup> man learns all about the handling of mortgages. In fact, any misdemeanor which might occur locally<sup>140</sup> or otherwise, is explained in detail.

Don't neglect to read this book. We are sure it will be worth your while, and that<sup>160</sup> you will consider it a luxury to possess it.

Sincerely, (172)

Dear Mrs. Shelley:

I regret that I have to write you concerning Harry's attitude in school.

Several of<sup>20</sup> his teachers have reported his misdemeanors to me, and after observing him during class periods, I<sup>40</sup> find him very negligent toward his school work.

He neglects to prepare his homework, and manufactures reasons why<sup>60</sup> he has not completed it. He does disturbing things in class to annoy the other members. When approached about<sup>80</sup> his attitude concerning these things, he is most insolent.

I would appreciate a call from you soon. I am<sup>100</sup> sure that together we can locate the trouble.

Yours very sincerely, (113)

Dear Sir:

The local manufacturing merchant has located the negligent messenger at his headquarters.<sup>20</sup> He observed that the boy liked literature, and has decided to overlook the misdemeanor and has placed<sup>40</sup> him as a messenger in the literary department.

Yours truly, (53)

Dear Sir:

We acknowledge receipt of your notice to foreclose on the mortgage which you hold on the State Building. We<sup>20</sup> believe that a favorable settlement could be negotiated without resorting to this litigation.<sup>40</sup>

It is true that Mr. Snow has been negligent in the conduct of his affairs, but his actions do not<sup>60</sup> constitute a misdemeanor. This negligence is more through thoughtlessness than intent. Could some arrangement for deferred<sup>80</sup> payment be made?

Very truly yours, (86)

Dear Cora,

I have had a week-end invitation from the Martins. Every so often they invite a group<sup>20</sup> to their country home. It is a beautiful place, and has every luxury you can think of.

It will be quite<sup>40</sup> a novelty to me to attend one of these gatherings, because all sorts of people will be there—from outstanding<sup>60</sup> writers to young office messengers—all, however, lovers of literature.

I know the discussions are<sup>80</sup> sure to be very interesting, and I am looking forward to my visit eagerly. I'll tell you all about<sup>100</sup> it when I return.

Sincerely,

Janet (108)

Dear Sir:

One of our messengers has been fined for negligent driving. A young man standing near observed<sup>20</sup> the whole affair. The driver, however, neglected to get his name. Negotiations are now in progress to<sup>40</sup> locate this witness who, at the time, claimed our man not guilty.

As one of our attorneys, we would like you to<sup>60</sup> represent us. Full particulars of the case are being mailed today.

Yours very truly, (76)

Dear Member:

The Literary Guild meets at the Parish House Monday, February 22, at 2. One<sup>20</sup> of our leading manufacturers is the guest speaker. Do try to observe the date.

Sincerely yours, (38)

## By Wits and Wags

"DADDY said there wasn't a woman in the world like you, Aunt Madge."

"That's very flattering of him."

"And he said it<sup>20</sup> was a good thing, too." (24)

• • •

TEACHER: Who was the smartest inventor?

Pupil: Thomas A. Edison. He invented the pho-

nograph and<sup>20</sup> radio so people would stay up all night and use his electric light bulbs. (33)

• • •

REPORTER: To what do you attribute your old age?

Centenarian: For the first seventy years of my life<sup>20</sup> the motor car was not invented and for the last thirty years I have not been out in the streets. (37)

• • •

HE approached the judge with all kinds of politeness.

"Your lordship, I'd like to get out of jury duty," he said.

"For<sup>20</sup> what reason?" asked the judge.

"I can only hear with one ear," was the excuse offered.

The judge smiled. "It's all right," he said.<sup>40</sup> "We hear only one side of a case at a time." (49)

• • •

THE lad was dull at school you see,  
His dad took things to heart.  
He took the lad across his knee  
And there he made him smart! (20)

• • •

MISTRESS: Marie, you were entertaining a man in the kitchen last night, weren't you?

Marie: That's for him to say,<sup>20</sup> ma'am. But I tried my best. (25)

• • •

WIFE: Where can I put this so I won't forget it before I go out?

Husband: In front of the mirror. (18)

## Good Investment

(February Junior O. G. A. Test)

Dear Dad:

That was a big day when your letter with check for all of that money came. At first I thought I was dreaming.<sup>20</sup> I shall be careful not to spend it all in one place as you advise. I shall salt some of it down in U. S.<sup>60</sup> War Bonds. What helps Uncle Sam will later help me, and I think it is a fine chance that we men have in being<sup>60</sup> allowed to put some of our salary in bonds also.

A lot of the boys are making it a regular thrift<sup>60</sup> habit. You were swell to send that letter, too.

So long,  
Jack (90)

## Be Honest with Yourself!

(February Membership O. G. A. Test)

THE real success in learning lies in absolute honesty to yourself. Never make yourself believe that you<sup>20</sup> have done your best, when a voice within you says you should have done better. You can

hold your head high only when you have<sup>40</sup> satisfied yourself that your efforts have been honest and thorough.

Having chosen your calling, lay a solid<sup>60</sup> foundation on which to build the structure of your knowledge. Above all, see that you have thoroughly studied the<sup>60</sup> anatomical construction, so to speak, of the branch you have taken up. Superficial learning may go a little<sup>100</sup> way, but is bound to crumble when put to the test.

Be honest to yourself in whatever you undertake, and you<sup>120</sup> will be successful. You will stand the test. (127)—Haig Partigian in "Letters from Famous People"

## February Transcription Practice

Gentlemen:

Over half a million officers and employees of manufacturing and commercial<sup>20</sup> organizations have become dynamic participants in the 1943 Victory Book Campaign,<sup>40</sup> through their War Activities Committees.

The purpose of the 1943 Victory Book Campaign<sup>60</sup> is to gather up outstanding good books for the men in the Army, Navy, Coast Guard, Marines, and the Merchant Seamen.<sup>60</sup> Books, Army and Navy men say, are important for the morale of the fighting men, as they fill their leisure<sup>100</sup> hours with pleasure, relaxation, and interest.

Books that are second rate are not the ones wanted by the soldiers<sup>120</sup> and sailors, and not what Americans would prefer to give. The National Campaign Board requests that books donated<sup>140</sup> be first rate in quality, and also in good physical condition.

Enclosed is a check list of the kinds<sup>160</sup> of books that are wanted. Won't you supply some of them?

Cordially yours, (172)

## OUR MEN NEED BOOKS—SEND ALL YOU CAN SPARE

Wanted:

Action stories.

Humor, by Ludwig Bemelmans, and Ogden Nash.<sup>20</sup>

Mystery stories as excellent as those of Dashiell Hammett, Mary Roberts Rinehart, and Leslie Ford.

The highest<sup>40</sup> ranking fiction of the past decade, books good enough to hold the attention of the public even though not new;<sup>60</sup> such as the work of Ernest Hemingway, Ruth Suckow, Thomas Wolfe, Alice Duer Miller, Don Marquis, Sinclair Lewis,<sup>60</sup> and the

Current best-sellers in fiction and non-fiction—and, of course, the

Great classics.

The 1943<sup>100</sup> Victory Book Campaign, sponsored by The American Library Association, the American<sup>120</sup> Red Cross, and the United Service Organizations, started on January 5 and will continue through<sup>140</sup> March 5, 1943. It is hoped that the book collection will outstrip that of 1942<sup>160</sup> by a wide margin.

"ANY BOOK YOU REALLY WANT TO KEEP IS A GOOD ONE TO GIVE." (176)